THE REGIONAL MUNICIPALITY OF HALTON

# FINANCIAL REPORT 1987

Halton

*a World Class Place To Be.*

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# Chairman's Message

It is my pleasure to present to you the 1987 Financial Report for The Regional Municipality of Halton. 1987 has been another record breaking year for growth and development, marking our fourth consecutive year of sustained economic growth. We enjoyed a 20 percent increase over the previous year in the dollar value of housing building permits issued. More than 80 firms either started or expanded business operations in Halton during 1987.

To be sure, growth at this rapid pace raises issues and concerns which need to have input and support from all levels of government. The "Halton Caucus" initiative, begun in the fall of 1986 to ensure that such input took place with all of Halton's elected leaders, gathered momentum in 1987. The second meeting provided a forum for the discussion of common concerns by the elected representatives from all four levels of government. In attendance were Federal MP's, Provincial MPP's, and representatives from the two levels of Municipal Government. Issues such as: attracting offshore auto investment into Canada and the related concerns of the domestic auto industry; the restructuring of Industrial Incentive Grants to attract new industries to established growth areas; housing allocations and the establishment of a non-profit housing corporation; and Regional transportation needs were discussed.

Following the Provincial election which saw three new MPP's come on board, a special briefing was held as a natural outgrowth of Halton Caucus. This briefing provided an opportunity to familiarize them with the workings of Regional government and current issues of concern. The result has been a better informed and more co-operative approach at all levels of government in Halton.

In February of 1987 Council approved a major study to look at long term growth, examining such basic questions as "do we want growth? how much? and where?". In August consultants were appointed to perform the "Halton Urban Structure Review". The one year process will provide a strategic assessment of the options for supporting and servicing growth, including their environmental and lifestyle impacts, and their costs. Questions of the need for, the optimal amount of, and location implications of any future growth will be addressed. This will serve as a key tool in laying the groundwork for Halton's future. Numerous opportunities for public input are a critical part of the study.

Achieving these goals allows Halton to best serve its residents. New service initiatives are being constantly explored and adopted. Halton's Council and staff will continue to strive for "World Class" standards.

*Peter Pomeroy*
*Chairman*
*Halton Region*

Peter Pomeroy
Chairman
Halton Region

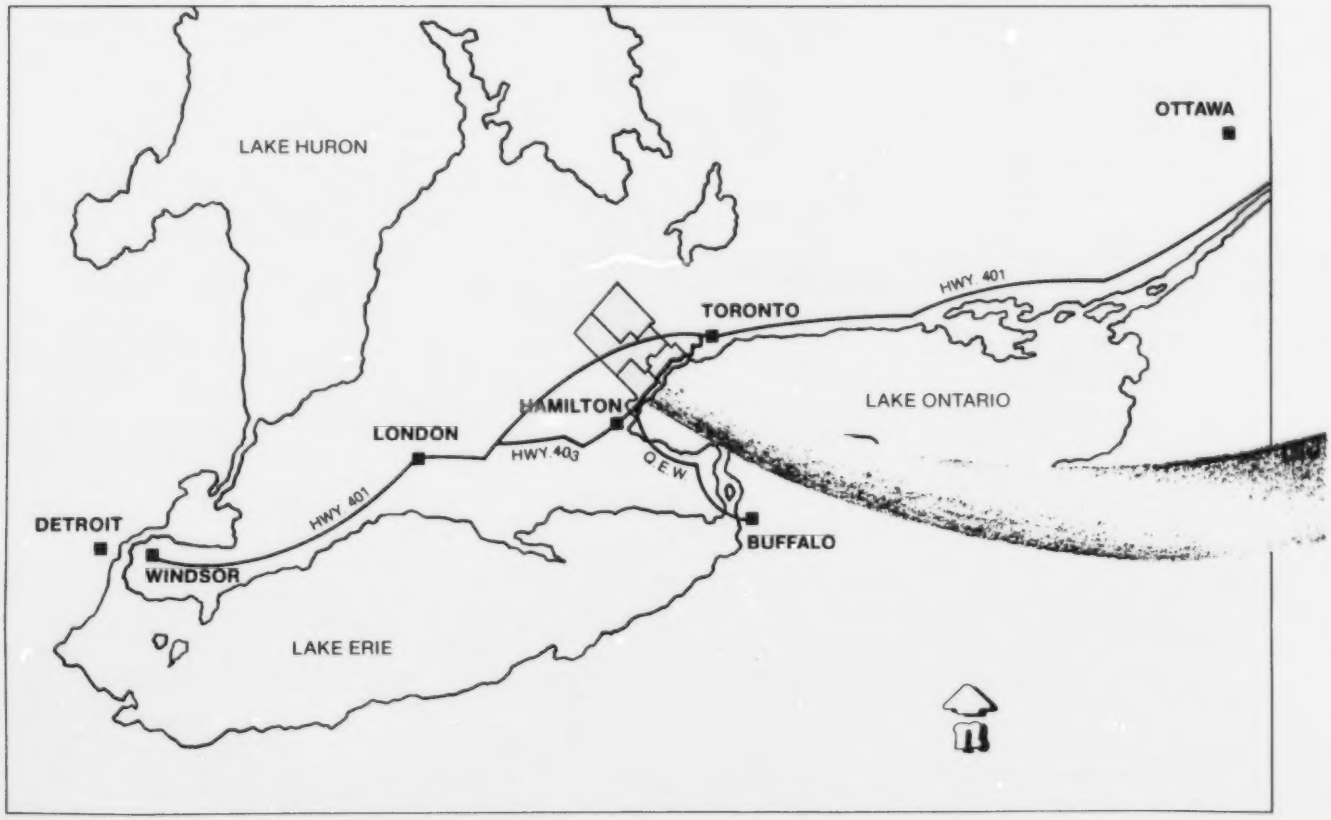
# A WORLD CLASS PLACE TO BE

HALTON is a region comprised of four distinct and unique communities: The City of Burlington; The Town of Halton Hills; The Town of Milton; and the Town of Oakville. The pleasant lifestyle enjoyed within the Region is enhanced by the blend of urban zones, industrial centers, agricultural areas, forests and parklands.

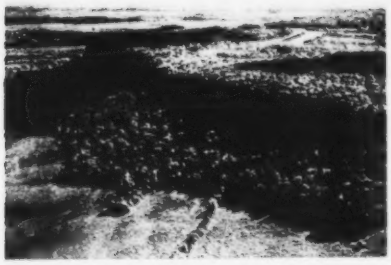
Over the past four years, Halton Region has experienced record setting growth. This continuous growth is partly attributed to Halton's attractive geographic location. Halton is situated in the centre of Canada's largest population, financial and industrial hub, on Ontario's "Golden Horseshoe". Nestled against the shores of Lake Ontario to the south, reaching north across the Queen Elizabeth Way and Highway 401, and stretching out to the east to Toronto with its international airport, Halton is easily accessible by land, sea and air. This is an attractive locale for both its residential and industrial citizens.

New benchmarks were established in 1987 with all previously set growth records being broken. This growth has been spread across the residential and the commercial/industrial sectors. $720 million worth of building permits were issued, marking a 55% increase over the 1986 level. The industrial/commercial sector represented $150 million of this total. Land sales in this sector tipped the scales at 1,155 acres. Residential growth continued at a rapid pace with 4,625 residential units being created through subdivision, condominium, and consent activity. This represented a 27% increase over the 1986 level of growth.

Each of the four local municipalities has been affected in unique ways by this phenomenal pace of growth.



HALTON HILLS
HWY. 401
HWY. 401
MILTON
OAKVILLE
BURLINGTON
HWY. 403
QEW
QEW
LAKE ONTARIO
PARKWAY BELT
ESCARPMENT
MAJOR TRANSIT ROUTES



*"Exposed scarp face of Mount Nemo Escarpment Woods. Mount Nemo, a rural hamlet in the municipality of Burlington, is situated on the Niagara Escarpment."*

**BURLINGTON** is a city rich in history. Within the modern day boundaries of the city lie the individual communities which grew during the Nineteenth Century. The amalgamation and absorption of these communities provided the Burlington of today with a diversity of culture and appealing attributes.

Situated at the west end of Lake Ontario, Burlington Bay is a cornerstone for Burlington's varied recreational offerings. The Burlington Bay James N. Allan Skyway Bridge is a focal point on Burlington's waterfront. Officially opened in 1958 the bridge provides a convenient link to the neighboring industrial centre of Hamilton, and is a constant reminder of the city's unique location between Niagara and Toronto. The twinning of the bridge currently underway will provide even greater accessibility to Hamilton and the Niagara Peninsula.

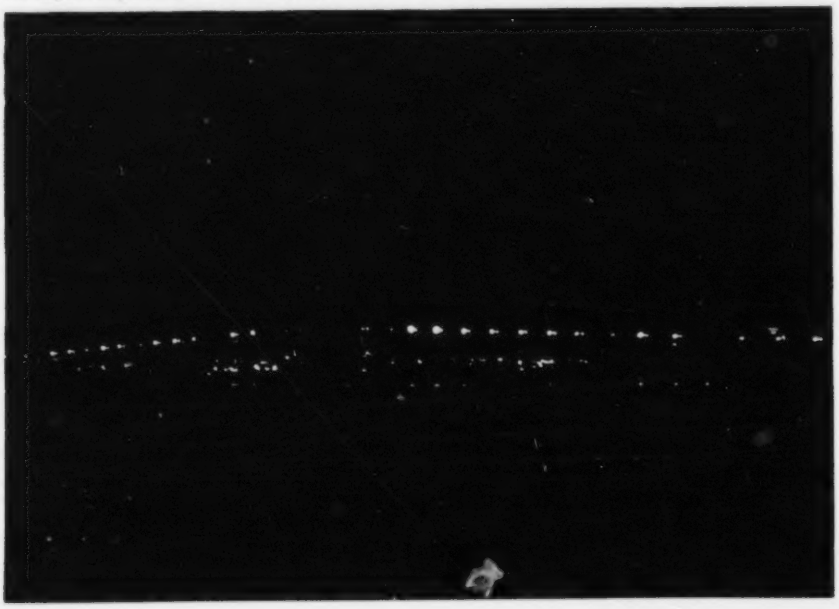
This pleasing locale and pleasant lifestyle have created a springboard for growth within the community. Burlington's highest annual dollar value of building permits was achieved in 1987. Total building permits were valued at $242 million. Residential growth accounted for 75% of this total, reflecting Burlington's attractiveness as a place to call home.

Burlington has earned a reputation for its strong economy, deriving its strength from its diversification and continued expansion of its commercial/industrial sector. Business and industry continue to be attracted, with 126 new businesses locating here in 1987.

In the face of this growth Burlington has not forgotten the aesthetics of its natural environment. The climate, the escarpment, and the summer breezes off the Lake are as appealing today as they were to the first settlers 200 years ago. The numerous and varied parks, many along the shoreline of the lake, provide Burlington residents with walking trails and a varied selection of sport and recreational facilities.

Burlington is definitely a city on the move but carries its history and natural environment as a constant companion.

*Burlington Bay James N. Allan Skyway Bridge – a focal point on Burlington's waterfront.*



*"Terra Cotta Conservation Area hosts a variety of recreational activities with camping facilities, summer swimming, and ski trails in winter."*

**HALTON HILLS** is a town comprised of over a dozen distinct communities which began as agricultural, farming, mill, limekilning, and mining locales. Today towns, villages and hamlets dot the rural countryside, each maintaining its individual characteristics.

The two main urban centers are Acton and Georgetown. Georgetown provides its residents and visitors with many antique, craft and specialty shopping facilities. Acton is commonly called "Leathertown" as it is the leather capital of Canada.

Total building permits issued for Halton Hills in 1987 totalled $37 million. The commercial/industrial sector accounted for $8 million of this amount. Growth at this controlled pace has allowed Halton Hills to maintain its rural flavour and country charm. Historic inns, interesting buildings, park settings, and charming restaurants are just some of the attractions offered. The surrounding countryside is abundantly populated with picturesque settings. The Bruce Trail dissects the area and provides a route of scenic trails for walking, hiking, and cross-country skiing.

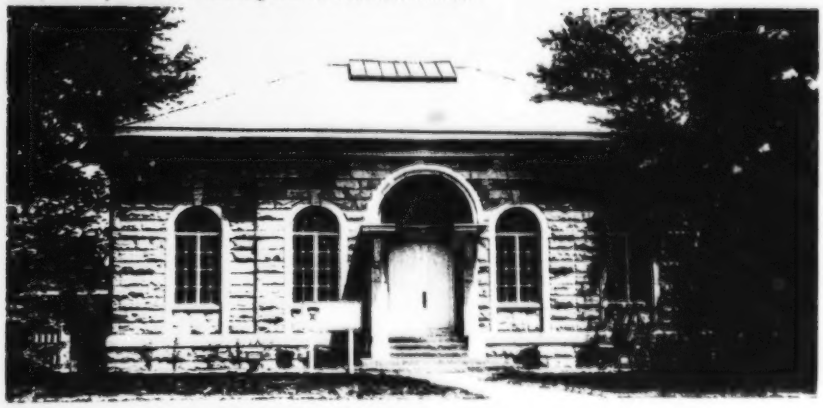
The Credit River runs through Halton Hills and facilitates a favorite hobby of fishing. This is also a common pastime at the stocked ponds located in some of the local conservation areas.

The agricultural leaning of the area is evidenced in the abundance of "Pick-Your-Own-Farms". Throughout the growing season, fresh fruits and vegetables await those ready to adventure back to the land.

The small town appeal of the municipality is set in its rural and farming heritage. It is evident why today the popular slogan is "Head for the hills – Halton Hills".

*"Artcast Inc. of Georgetown cast these lifesize bronze statues which remain at the entrance to Calgary's Olympic Village, the home of Canada's Winter Olympics."*

*"The old Halton County Registry Office has been renovated and presently houses a meeting hall in downtown Milton."*



**MILTON** is a town whose history represents some of Ontario's earliest. It grew along the banks of Sixteen Mile Creek as it flowed to Lake Ontario.

Its position, straddling Highway 401 and within close proximity of Toronto's international airport, has made it a logical point of attraction to host some of the major development witnessed by Halton in recent years.

The total value of building projects approved in 1987 exceeded 50 million dollars. What makes last year's record more astounding is the fact that residential development for the past two years has been virtually non-existent in Milton's urban core.

Development in the urban area has been primarily commercial and industrial. Residential growth has been mostly confined to estate type developments in the rural areas of the municipality.

The area's history has not been forgotten in the swell of this activity. Many interesting buildings have been restored and renovated, adding to the character and charm of this friendly town. Milton was established as the County Town of the newly formed Halton County in 1854. Renovation of the old Registry Office adjacent to the Town Hall from this era into a new meeting hall was approved and started in 1987. Other historic treasures include the Municipal Buildings on Victoria Square, various churches, and a Main Street built up of stone crushed by county jail prisoners.

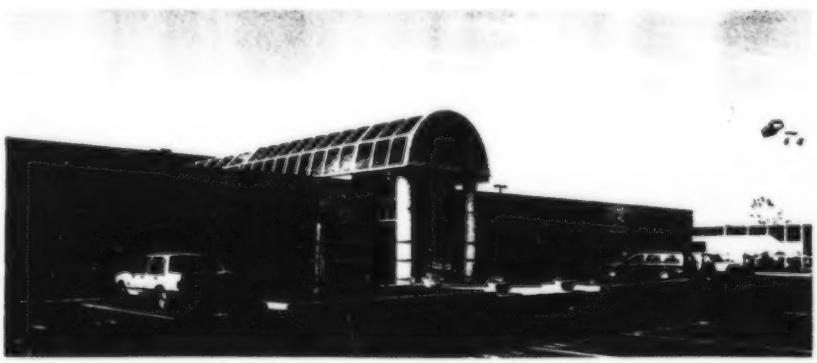
Although the agricultural industry still plays a key role in Milton's modern day existence, the town has certainly grown from its early days as a mill town. Today the GO Transit system, operating over the railway lines built in 1871, provides a link to the other surrounding urban centres.

The area is populated with many star attractions. Just west of the Town of Milton is the Kelso Conservation Area. It consists of 572 acres of spreading countryside populated by spectacular cliffs. A highlight to any visit is the huge man-made reservoir, complete with sandy beach. Area ponds are stocked with rainbow trout. All of this makes Kelso a perfect spot for the enjoyment of nature, swimming, boating, fishing, or hikes along the Escarpment.

Historic, beautiful Milton truly is town and country at its best!

*"Aerial photo of Kelso Conservation Area and the grounds of the neighbouring Ontario Agricultural Museum, a guide to Milton's agricultural roots."*

*Courtesy of Ontario Agricultural Museum*



*"The Volvo/GM Truck Plant is just one of the many businesses attracted to Milton's fine industrial location."*

*"Aerial Photo of the harbour at the mouth of Sixteen Mile Creek, a cornerstone of Oakville's development."*

**OAKVILLE** is the largest town in Canada. Since its beginnings as a shipbuilding and fishing port, Oakville has grown into a thriving community.

Just as its positioning around the mouth of Sixteen Mile Creek on the shores of Lake Ontario led to its beginnings, its location today is the major contributing factor to Oakville's continuing success. It holds a prestigious position at the centre of Canada's rich Golden Horseshoe region. The Queen Elizabeth Way has provided a corridor along which industry has taken a natural home. This industrial growth is outpaced only by the pace of residential growth experienced. Its proximity to the industrial and commercial centre of greater Toronto adds to this growth direction.

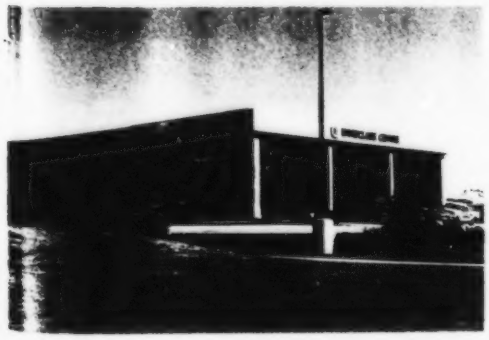
Oakville was a boom town in 1987 with 55 percent of all building permits issued in the Region being for Oakville. Residential growth continues in developments such as the prestigious Glen Abbey Community. An impressive list of companies chose Oakville as their place to start business in 1987, or to expand existing facilities.

In the face of this rapid growth, Oakville's determination to preserve its heritage is very much in evidence. Many of the independently owned shops and restaurants comprising the downtown core are located in renovated buildings. On Oakville's southeastern border sits the quaint village of Bronte, situated on the shores of Lake Ontario at Bronte Creek, providing a legendary and historical background. It was designated as a tourist area in 1987.

Oakville draws upon its natural environment as a focus for the recreational activities of its residents. The two harbours are activity centres throughout the year with marina activity in the summer months and skating rinks in the winter. Bronte Creek Provincial Park with its farm animals residing at the century farmhouse, its sports complex, and its 1.6 acre pool is an outstanding example of the offerings of Oakville's over 200 parksites.

Oakville is a blend of the old and new, and of town and country.

*"The Ennisclare Centre is an example of the many new industrial and commercial centres appearing along the Q.E.W. corridor."*



*"Aerial Photo of the Glen Abbey Community. Photo courtesy of Genstar Development Company.*

# Serving The Needs of Growing Communities

Logo for the Region's recycling program

## WASTE MANAGEMENT

1987 saw waste management on the forefront of public and political issues. Several new initiatives were undertaken by Halton's Regional Council.

The Energy From Waste (EFW) program continued to be pursued during 1987. EFW refers to the incineration of selected, processed waste materials in a temperature system. The energy produced and recovered can be used for heating, air conditioning, and a variety of manufacturing processes. The goal of the program is to incinerate a minimum of 50% of the total generated waste by 1996. The Region is looking for industries interested in implementing such a program.

The Recycling program received a boost in December with the purchase of a site for conversion to a recycling facility. This marks a commitment on the part of the Region to make recycling a fundamental component of its waste management program over the next 20 years.

In September, 1987, Council voted to bring in a ban on the acceptance of corrugated cardboard at Halton's solid waste disposal facilities. The ban will come into effect in September of 1988, and aims at reducing up to 15% of the total waste stream. Cardboard is a highly valued recyclable item. The opening of our new recycling facility at the same time as the cardboard ban becomes effective will provide industry an alternative for disposing of their waste cardboard.

PEGASUS — Region-wide transit for the disabled

## PEGASUS

Region-wide transit for the disabled is now provided by PEGASUS. The van will transfer mobility impaired people throughout Halton's Municipalities. It provides accessible transportation — from accessible door to accessible door — for people with a permanent or temporary disability who are unable to board conventional transit vehicles.

Children at play at a regionally owned and operated Day Care Centre

## DAY CARE

The Children's Services Division of the Social Services Department has a mandate to promote the delivery of child care services sufficient in quality and number to meet the needs of Halton's residents. Consideration is also given to the quality of these services such that the programs enrich the children's physical, emotional, social, and intellectual development. In addition to the three Day Care Centres owned and operated by the Region, services are purchased from private operators and new initiatives in profit, non-profit, and workplace sectors are promoted by Regional staff. In 1987, the number of licensed day care spaces in Halton was increased by 70. As at December 31 there were approximately 1,000 subsidized day care spaces available. We were also providing approximately 170 non-subsidized spaces in private home and regional day care centers.

## WATERFRONT DEVELOPMENT

Master plans for the Burloak, Bronte Outer Harbour, and Burlington Beach Waterfront Parks were adopted by Regional Council in 1987. The total dimensions of these three projects combined is in excess of $31 million.

Bronte Outer Harbour will be the first of three waterfront parks to be developed.

The Bronte Outer Harbour develoment, scheduled for completion in 1992, has a committment of $9.5 million. The Burlington Beach project has an eight year time frame for completion in the mid-nineties. In addition to the $15 million budgeted for the park itself, there are initial proposals being considered for a $35 million Great Lakes Science Centre and a $2 million Waterfront Centre which may include such items as a marina, clubhouse, and theatre/auditorium. The Burloak Waterfront Park will be the final undertaking with an estimated cost of $6.5 million.

The Halton Waterfront Working Group was established to implement The Halton Waterfront Plan by coordinating the funding and approvals of Waterfront

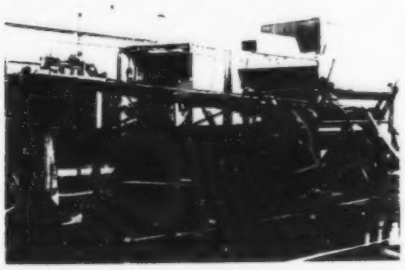
studies and projects. The group coordinates the funding of priority activities in Regional Waterfront Parks. Often senior government will be the source of the necessary funding arrangements. In 1987, the Federal Government committed funding for a breakwater at Bronte Harbour Waterfront Park.

**CSEEM HARNESS**

To comply with Provincial legislation dealing with entry into confined spaces, Halton's maintenance staff designed their own method of retrieving personnel from confined spaces in an emergency situation, the CSEEM Harness System. The method proved to be efficient, economical, and adaptable in most situations. Widespread acceptance of this method, throughout Canada and into the U.S.A., led to Halton's staff being requested to run seminars for other municipalities and the Ministry of the Environment.

**INSTITUFORM RELINING**

Faced with the replacement of a length of sanitary sewer in a location where excavation was not feasible, Halton's Public Works design staff chose Insituform Relining as a method of rehabilitation of the existing sewer.



*Instituform relining rehabilitates an existing sewer.*

The job was accomplished in a short time, required no excavation or restoration, and was less expensive than conventional replacement or relining.

**WATER PURIFICATION & WATER POLLUTION CONTROL PLANTS**

Halton's water and water pollution control plants are recognized as among the top rated of any operated in the Province of Ontario. The computer controls originally developed here have been adopted for use in other municipalities.

**BELIZE WORKER SAFETY PROGRAM**

Halton Region public works staff were approached in late 1986 to use their experience and expertise in developing and implementing a "Worker Safety Program" in Belize, Central America. The Canadian International Development Agency (CIDA) is funding a $42 million water, sewage, and waste disposal system in Belize. The system is aimed at improving the sanitation facilities and the health of residents in the main port city, Belize City, which has a population of 45,000 people.

In 1987 Halton staff travelled to Belize to survey the facilities and present their program to the management of the Belize Water and Sewage Authority and to Belize City Council.

Having obtained the necessary support from the top, staff returned to Belize in March 1987 to implement the second phase of the program. This involved classroom instruction and hands on training. Detailed manuals documenting the necessary safety equipment and the appropriate safety procedures were left with Belize authorities.

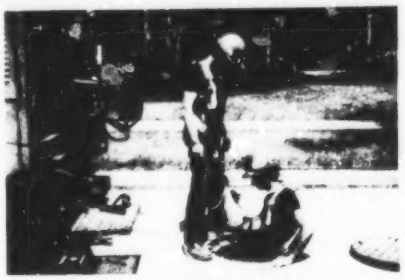
This event is a recognition of Halton's superior standards and expertise.

**SMOKING LEGISLATION & EDUCATION**

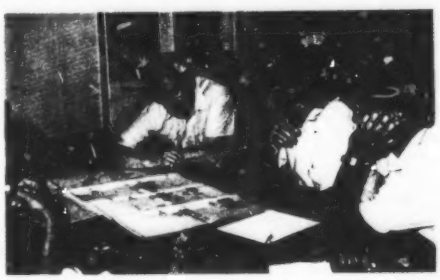
The Regional Health Department was a key player in the development of smoking by-laws for the Town of Oakville and the City of Burlington. Both of these by-laws were passed by their appropriate Councils in 1987. They will be implemented in early 1988.

As the amount of legislation regarding smoking is passed into law, there is an ever increasing need to educate residents, in particular our youths about smoking and its hazards. In 1987 the Health Department co-ordinated "Project Smoke Free". The purpose of the project is to develop a smoking prevention curriculum for all grade levels in both of Halton's Boards of Education. The thrust of the methodology of achieving this goal is to provide the students with tips on dealing with peer pressure and on saying no. The co-ordination of the project was completed in 1987 and will be tested in 1988.

*Burlington Water Purification Plant.*



*Demonstrating the CSEEM Harness System*

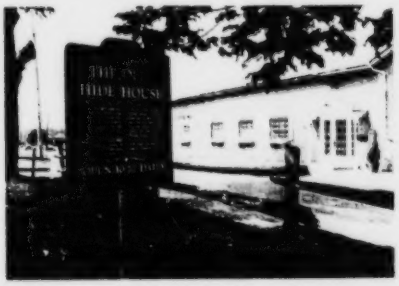


*Regional staff provide classroom instruction on safety equipment and procedures to Belize personnel.*

*Signs posted to indicate areas segregated by legislation as non-smoking.*

# Serving The Needs of Growing Communities

*"Excavations at the Zimmerman Archaeological Dig"*



*Acton's "Olde Hide House" is a well known draw in Halton's tourist trade.*

**TOURISM**

Halton Business Development focussed on four main areas for development in 1987: new investment; existing industry; small business; and tourism. The aim is a strong, diversified economy.

1987 marked the first time since the formation of Regional Government that Halton has had a full-time tourism coordinator. The Halton Tourism Advisory Committee was established and terms of reference were approved. This committee will assist in the development of programs and events which will promote a united approach by Halton's communities to marketing tourism within the Region. A major task for the committee will be to act as a link between municipalities and between different tourism sectors. This approach will generate even greater benefits to the Halton economy than previously provided by the already established tourist trade.

*"A Journey into Christmas Past". A grade 3 and 4 educational program involving an illustrated discussion on travelling back in time through the magic of toys, and making scones, butter, pommanders and candles.*

**HALTON REGION MUSEUM**

The Halton Region Museum is located in the municipality of Milton. With over 30,000 artifacts on display, the museum presents aspects of both Halton's natural and human heritage. Accordingly staff is actively involved in community history and heritage in Halton Region. A main objective is to promote an awareness by the public of all of Ontario's heritage. This objective is achieved through education programming and research as well as interpreting and conserving the collection which exemplifies Halton's heritage.

The educational programs are developed in close conjunction with the Halton board of Education and the Halton Roman Catholic Separate School Board. Twenty educational programs emphasising role playing and "hands-on" activities are offered to more than 5,000 elementary and secondary school students, each year. The emphasis is on role playing and "hands on" activities. A series of adult education programs and workshops cover topics such as nature photography and architecture each year.

Special events are held throughout the year, often to commemorate historical themes or celebrative days. Included are such things as the "Great Canada Day Ice Cream Crank-Off" on July 1st and the Christmas Tea and Craft Sale in December. A Spirit Walk is held on Halloween while Heritage Day is celebrated in February.

Recently the museum ventured into the exciting realm of archaeology. The "dig" in the former village of Zimmerman (north Burlington) marked one of the first "historical" excavations in Halton. This village flourished briefly as a mill town during the 1850's but declined by the early twentieth century. Educational programs for both high school students and adults examined the question of "Why did some mill towns flourish and others disappear?"

Halton Region Museum continues to gather information on this and other historical questions about the abundant natural and human heritage of Halton.

# Protecting The Natural Environment

Growth at the pace which Halton has been witness to over the past several years needs to be stringently monitored to ensure that those features which make it a desireable place to reside are not gobbled up in the flurry of growth activity. "Controlled Growth" is a phrase frequently used by politicians, residents, and the staff of Halton alike. The protection of Halton's natural environment is a priority shared by many.

The Niagara Escarpment sweeps through Halton from the southwest to the northeast. This stretch comprises a large portion of the total 725 kilometres of Niagara Escarpment in Ontario. For the residents and visitors of Halton it creates an incredible blend of woods, cliffs, and farmlands. These areas are filled with the wonders of various wildlife species, special interest flora, waterfalls, sinkhole lakes, and limestone cliffs. The preservation of the entire Escarpment was assured with the approval of the Niagara Escarpment Plan by the Province of Ontario in 1985.

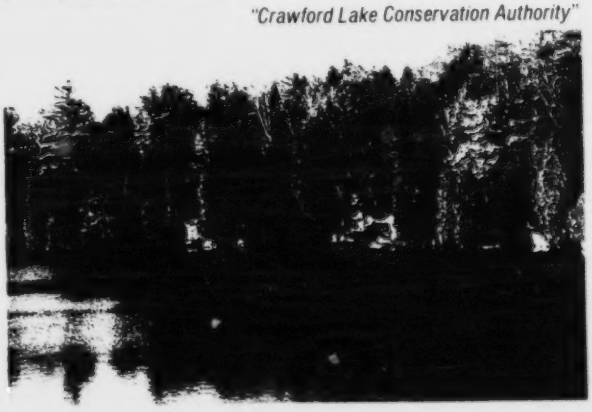
Typical of the areas protected by the Plan is Crawford Lake Conservation Authority. Crawford Lake, a meromictic lake, has been designated as an environmentally-sensitive area. Therefore, swimming and fishing are prohibited in the picturesque lake. The 9.5 kilometres of hiking trails provide visitors with the opportunity for recreational hikes. The area also provides splendid educational opportunities to its visitors. A prehistoric Indian Village has been excavated and reconstructed on site, providing visitors with an illustration of the heritage of our native ancestors. As one of the principle information parks on the Niagara Escarpment, Crawford Lake Conservation area is making more people aware of the history and geography surrounding them, and of its importance to them.

The Ecological and Environmental Advisory Group is a committee of Council which operates through the Regional Planning and Development Department. It serves to advise Council on all environmental matters affecting Halton. The primary objectives of the group are to protect environmentally sensitive areas, and to increase the level of public awareness on environmental concerns. This is achieved through the monitoring of activities in environmentally sensitive areas; the review of all development applications in these areas; the review of and recommendations on Environmental Assessments; the provision of a public awareness program on Halton's natural environment.

The Halton Agricultural Advisory Committee is another committee of Council operating through the Regional Planning and Development Department. It advises Council of agricultural issues in Halton. Its primary goals are to protect prime agricultural lands within the Region, and to increase public awareness of Halton's agricultural industry. This is accomplished through the review of development applications in the Rural Area; the review and recommendations of Agricultural assessments; the provision of public information programs. Agriculture is an important industry in Halton's economy. This committee helps to ensure that its future is not jeopardized by the pace of industrial and residential growth within the Region.

Halton's residents place a large stake in the continued existence of the aesthetics of their environment. The preservation of the surrounding natural heritage and the continued viability of the agriculture industry are key components of this treasured environment. Operation of these committees is Council's assurance that these interests are supported and given proper attention.

*"Crawford Lake Conservation Authority"*



# Halton Regional Police Force

**HALTON REGIONAL BOARD OF COMMISSIONERS OF POLICE 1987**

CHAIRMAN
The Honourable, Judge J.C. Scime

VICE CHAIRMAN
Mr. James D. Watson

COMMISSIONERS
Mr. J.R. Grieve
Ms. Karen Thompson
Mr. Fred W. Oliver

**HALTON REGIONAL POLICE EXECUTIVE STAFF 1987**

CHIEF OF POLICE
W.I. James Harding

DEPUTY CHIEF: SUPPORT AND ADMINISTRATIVE SERVICES
Robert Middaugh

DEPUTY CHIEF: STAFF OPERATIONS
A. John Barrett

EXECUTIVE OFFICER
Staff Inspector Kent G. Laidlaw

STAFF OFFICER
Inspector Dan J. Reid

DISTRICT #1 COMMAND
Staff Inspector Roy Taylor

DISTRICT #2 COMMAND
Superintendent Bernie Ward

DISTRICT #3 COMMAND
Superintendent Jim Currie

The Halton Regional Police Force accepts responsibility for the protection of the citizens and the maintenance of law and order in the Regional Municipality of Halton.

The philosophy of the Force states it "will respond to community needs through a combined strategy of preventive, proactive, and reactive policing programs". It is this policing philosophy which encourages it to operate in a manner allowing for historical policing traditions while pursuing new practices and technology which are necessary to meet the challenges of the future.

*Safety education at the Halton Regional Police Children's Safety Village.*

During 1987, Halton Regional Police Force continued with its community-based policing values while undertaking several new initiatives. It is this combination which allows the Force to provide the community with a responsible and professional service.

**CHILDREN'S SAFETY VILLAGE**

May 11, 1987 was the official opening of the Halton Regional Police Children's Safety Village. It is a miniature town built to scale, including a police station, a town hall, and a variety of retail and service outlets. The Village represents the community orientation of the Halton Force and is the end result of time and money donated by numerous corporate, service club, and individual sponsors.

Visiting children attend safety education classes in the village school then walk, ride bicycles, or operate battery driven cars along the streets and sidewalks to practice and apply the rules.

**PROJECT T.I.P.**

A two year pilot in the City of Burlington of Project T.I.P. (Taped Interviewing Procedures) was completed in 1987. This project involves the video taping of accused and suspect persons during their interrogation. The process provides protection to both the suspect and to the police personnel as all times, actions, and comments are recorded for future reference. A significant increase in the incidence of confession during interrogation sessions was also noted. The final evaluation report released in July of 1987 indicated such success with the test project that official approval was granted and the practice has been instituted across the Force. Halton's success has encouraged other Canadian forces to venture into new technology in their criminal investigations.

**PRO-ACTIVE POLICING**

The concept of pro-active community based policing is flourishing with the philosophy of the Halton Regional Police Force. This sees the community and police force working together to identify crime problems and to develop strategies to prevent crime. In programs such as Neighborhood Watch, uniform officers provide a liaison function between the force and volunteers from the community. A community directed patrol is the result of people living in the community helping to set priorities.

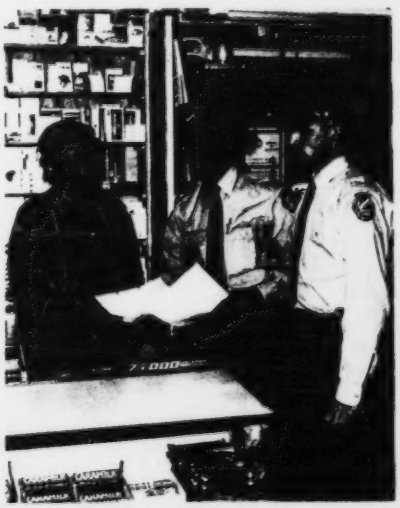
Village Constable pilot projects, initiated in 1987 in Milton and Oakville, involve officers assigned to their "beats" and performing much of their patrol on foot. This pattern of consistent and direct interaction improves relations and facilitates information flow, with the end result of crime prevention.

**SCENES OF CRIME OFFICER PROGRAM**

The Scenes of Crime Officer Program expanded service Region wide in 1987 after success as a pilot project begun in 1984. Each platoon has a Constable trained in the methods of crime scene examination, collection of evidence, and photographic recording. These specialized Officers have expanded the coverage provided by the six fully trained Identification Officers, resulting in more occurences being investigated and a substantial increase in the number of successful criminal identifications.

*Demonstrating the Taped Interviewing Procedures used by Halton Police.*

*A Constable examines evidence from a crime scene.*



*Village Constable Projects are part of Halton's community based policing philosophy.*

# Financial Statements and Information

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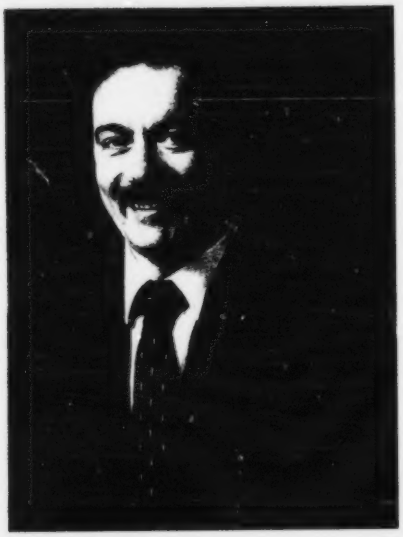
# Treasurer's Report



*Joseph L. Rinaldo*
*Commissioner of Finance and Regional Treasurer*

## INTRODUCTION

I am pleased to present the 1987 Consolidated Financial Statements for the Regional Municipality of Halton. The statements have been prepared on a full accrual basis of accounting, and consolidate all operations for which Regional Council has legislative and financial responsibility. Additional financial information relevant to the understanding of Regional operations is presented in the statements of current operations, capital operations, and reserves and reserve funds. The notes to the statements describe the reporting principles followed by Halton and contain information that add to the understanding of the financial statements.

As in previous years, Halton was among the first major municipalities to file their statements with the Province of Ontario. This is an important fact because it ensures Council timely information regarding Halton's current financial position.

## OVERVIEW

Examination of the financial statements will show that during 1987 Halton once again performed well and continued to improve its financial position. This continued improvement enables Council to gradually reduce the Region's dependence on external debt. At the same time, the availability of sufficient fiscal capacity is ensured to meet the significant capital requirements being generated by the rapid economic expansion continually experienced by Halton.

Joseph L. Rinaldo
Commissioner of Finance
and Regional Treasurer

# Current Operations

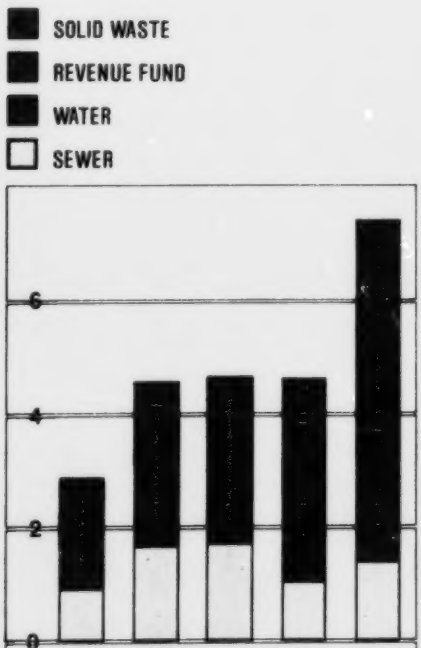
Halton's utility programs consisting of Water, Sewer and Solid Waste Management are financed from direct user charges. The user fees are set at levels sufficient to recover both the operating and the capital financing costs of the programs. Halton's remaining programs are financed from property taxes and Provincial grants and subsidies.

Halton's net operating surplus for 1987 was $7.5 million of which $3.8 million was generated from Water & Sewer operations. $1.3 million was from the Solid Waste Management Program, and the remaining $2.4 million was generated by tax supported programs. The Water and Sewer operating surplus was attributable to large increases in the number of new homes and businesses added to the system and to an increase in the average individual water consumption.

With the current landfill site rapidly reaching capacity and the new landfill site still in the approval process, Halton had planned to export 85% of its solid waste to sites outside the Region. The 1987 solid waste tipping fees were set at a level to cover the increased costs of the export plan. However, implementation of the export plan was delayed due to approval delays at one external landfill site and repair shutdowns at the Occidental incinerator in New York State. As a result, substantial costs savings were realized but at the price of further reducing our remaining landfill capacity.

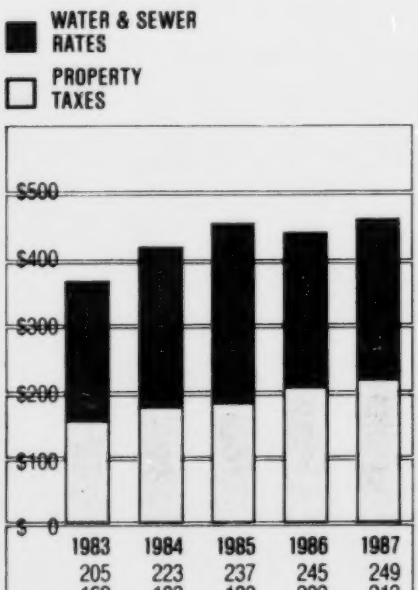
Higher than expected returns on short term investments and increases in the property tax base were the main contributing factors to the tax supported surplus. As in previous years, the total surplus was transferred to reserves in order to defray the costs of future capital requirements and to reduce the need for the issuance of new debt. An amount of $894,000 of the 1987 surplus transferred to the reserves was allocated for use in the 1988 operating budget and $1,844,000 was allocated to the 1988 capital budget.

The adjoining graphs provide a picture of Halton's fiscal performance over the past five years. They show that taxation and user charges have been increasing at declining rates to the point that in 1987, the rate of increase was under the rate of inflation. At the same time our costs have increased at a rate higher than inflation, mainly as a result of adding new programs or expanding existing ones to meet the needs of growth. In 1983 and 1984, rate increases exceeded the rate of inflation due to high debt service costs (caused by high interest rate levels in 1982), marginal assessment growth and declines in water consumption. In recent years through high growth rates and sound fiscal management, Halton has been able to offer its residents more services, meet the needs of an expanding community and set aside funds for the future while keeping taxation and user charges close to the level of inflation.




| | 1983 | 1984 | 1985 | 1986 | 1987 |
|---|---|---|---|---|---|
| | | | | .28 | 1.30 |
| | 1.25 | 1.45 | 1.21 | 1.92 | 2.37 |
| | .94 | 1.71 | 1.76 | 1.47 | 2.35 |
| | .74 | 1.46 | 1.81 | 1.10 | 1.45 |
| | 2.93 | 4.62 | 4.78 | 4.77 | 7.47 |

**YEAR END SURPLUS**




| | 1983 | 1984 | 1985 | 1986 | 1987 |
|---|---|---|---|---|---|
| | 205 | 223 | 237 | 245 | 249 |
| | 169 | 182 | 189 | 202 | 212 |
| | 374 | 405 | 426 | 447 | 461 |
| % increase over previous year | 10 | 8.3 | 5.2 | 4.9 | 3.1 |
| CPI | 5.8 | 4.4 | 4.0 | 4.1 | 4.4 |

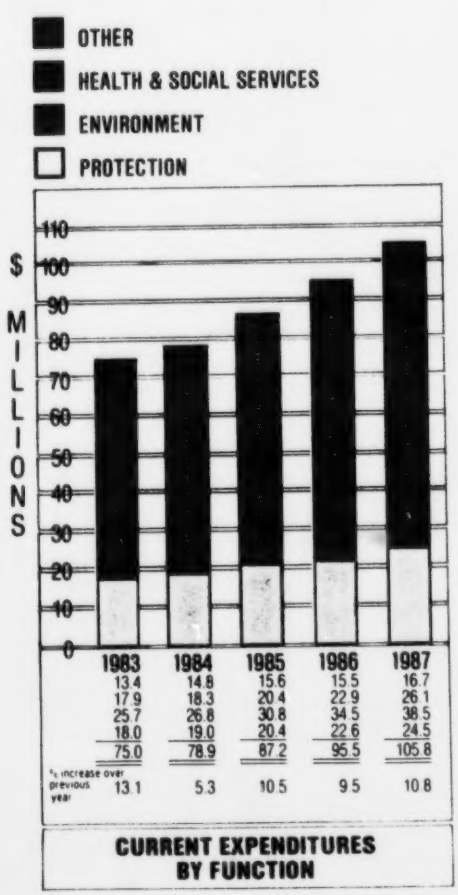
**AVERAGE REGIONAL PROPERTY TAXES AND USER CHARGES**

## 1987 INITIATIVES:

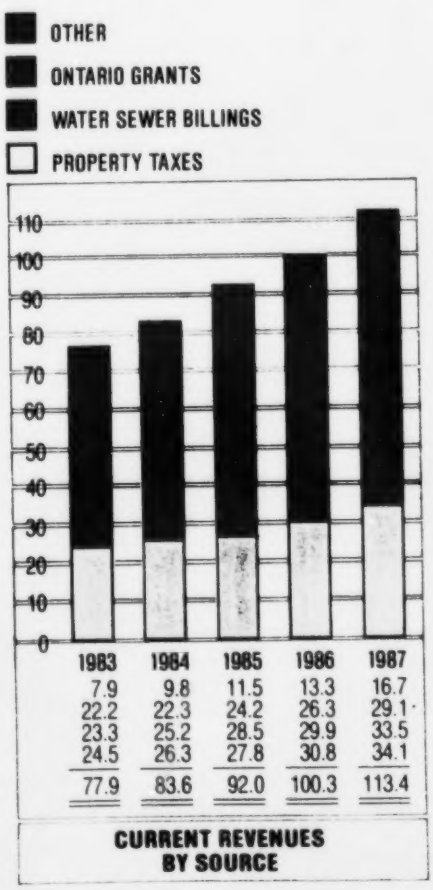
New initiatives are constantly being proposed, analyzed, and presented by Halton's staff to Council members. These initiatives sometimes represent additions to the existing level of service in order to meet increased service demands generated by Halton's rapidly expanding economy. In other cases, initiatives are undertaken to meet the public's need for new programs and services.

Initiatives undertaken during the 1987 fiscal year include:

- The provision of 70 new day care spaces, including the necessary staffing resources.
- A wide range of new and expanded services for Halton's Police Force including a Mobile Surveillance Unit, the "Children's Safety Village", a Human Resources Centre, Firearms and Video Training, and additional computer and clerical support.
- Implementation of inter-municipal transporation services within Halton for physically disabled residents.
- Additional nursing staff at Halton Centennial Manor in order to provide an increased and improved level of care for the elderly.
- Expanded the Region's role in promoting Halton's Tourism Industry.
- Introduction of new water and sewer laboratory services to monitor water and effluent quality standards.
- Enhancements to the water and sewer facility preventative maintenance programs.




**CURRENT EXPENDITURES BY FUNCTION**




**CURRENT REVENUES BY SOURCE**

# Capital Operations

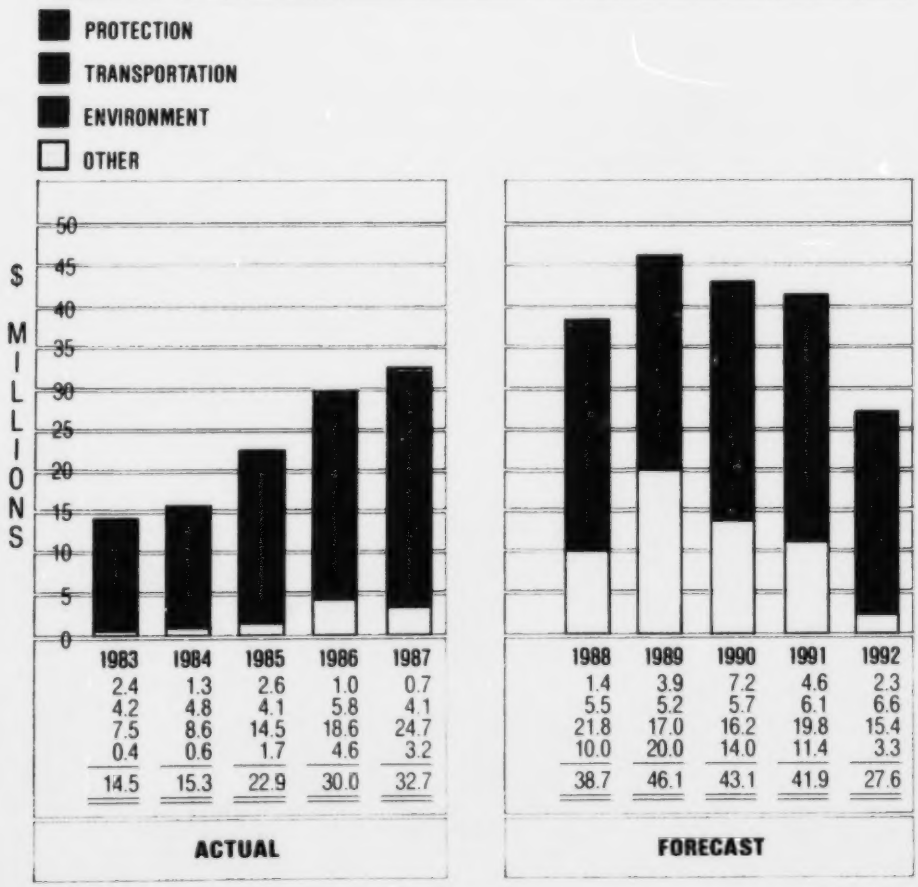
Halton's financial provisions for the development of an on-going capital program are designed to ensure that both current and future needs for the residential and commercial/industrial sectors are adequately met. Analysis is constantly performed to ensure that financial stability is maintained and an excessive tax burden is not assessed upon Halton's taxpayers.

The adjoining graph illustrates the growth in capital expenditures over the last five years. This is reflective of Halton's expanding needs resulting from the area's rapid economic growth. The second portion of the graph shows that high capital expenditures are forecast to continue over the next five years due to such large projects as the new landfill site, Mid Halton Pollution Control Plant, Halton Centennial Manor expansion, new police headquarters, water park development and the Regional headquarters expansion. It should be noted that the capital expenditure and revenue forecasts were derived from the 1988 capital budget and accordingly are not cash flow forecasts of expenditures and revenues.

Capital expenditures are financed through various revenue sources. The adjoining graph demonstrates how Halton has made increasing use of reserves and other revenues in recent years to finance the capital program. The most significant items within these two revenue sources are lot levies and front end financing from developers. These revenues are a result of Halton's capital financing strategy which requires new residential development to pay its own way. This strategy ensures that existing residents do not pay for the capital infrastructure of new development. A study that will evaluate the ramifications of applying a similar strategy to the financing of new commercial and industrial development will be undertaken in 1988.

The forecast of capital budget revenues shows a continued use of other revenues. The debt requirements forecasted for 1989 and beyond could be modified significantly downward with a corresponding increase in reserve transfers as operating surpluses and interest revenue are not budgeted for in the forecast. Surpluses and interest are usually applied to reducing the following year's debt requirements as is the case in 1988.

**CAPITAL EXPENDITURE BY FUNCTION**




| | 1983 | 1984 | 1985 | 1986 | 1987 | 1988 | 1989 | 1990 | 1991 | 1992 |
|---|---|---|---|---|---|---|---|---|---|---|
| PROTECTION | 2.4 | 1.3 | 2.6 | 1.0 | 0.7 | 1.4 | 3.9 | 7.2 | 4.6 | 2.3 |
| TRANSPORTATION | 4.2 | 4.8 | 4.1 | 5.8 | 4.1 | 5.5 | 5.2 | 5.7 | 6.1 | 6.6 |
| ENVIRONMENT | 7.5 | 8.6 | 14.5 | 18.6 | 24.7 | 21.8 | 17.0 | 16.2 | 19.8 | 15.4 |
| OTHER | 0.4 | 0.6 | 1.7 | 4.6 | 3.2 | 10.0 | 20.0 | 14.0 | 11.4 | 3.3 |
| | 14.5 | 15.3 | 22.9 | 30.0 | 32.7 | 38.7 | 46.1 | 43.1 | 41.9 | 27.6 |

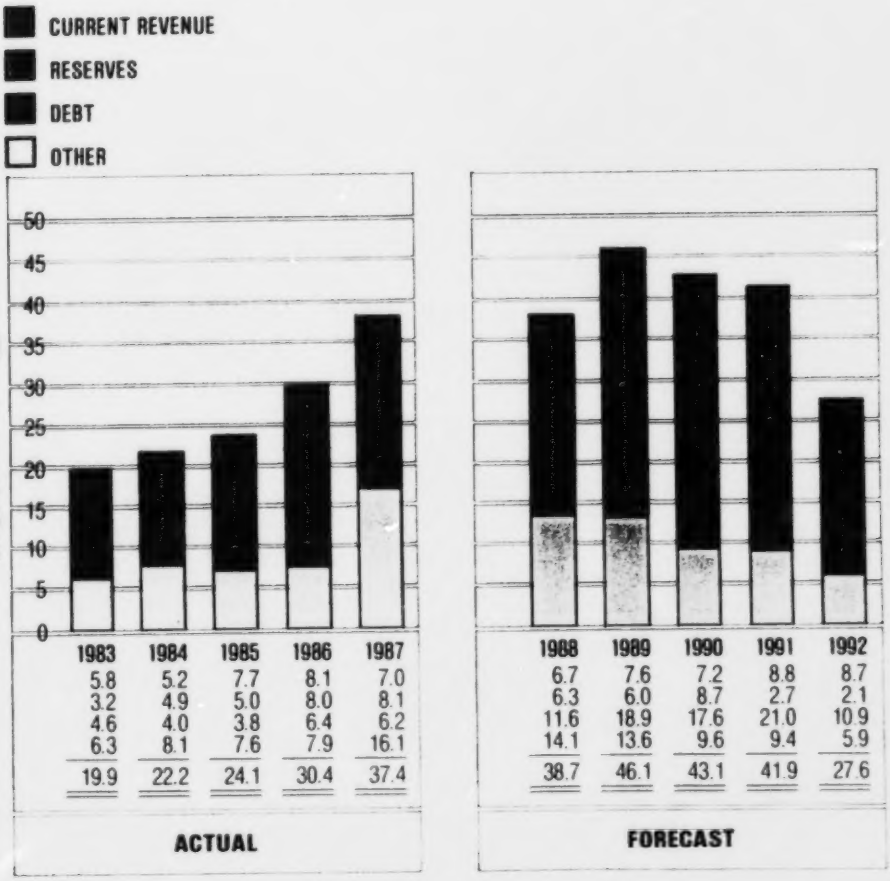
## 1987 CAPITAL INITIATIVES:

Several capital projects were undertaken in 1987 which had an impact on the 1987 expenditure levels and will continue to effect these levels for several years until completion of the commitments.

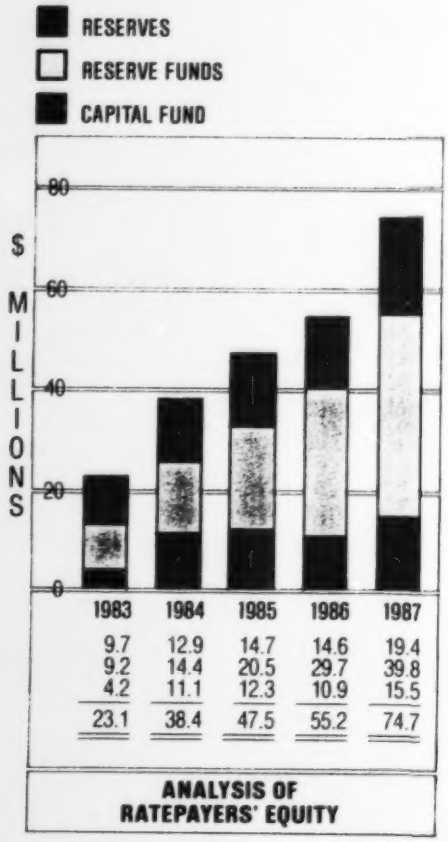
Major programs included in these commitments are:

- — Expansion of Halton Centennial Manor ($17.5 million gross).
- — Provision for the development of a new landfill site in Halton ($13 million gross).
- — Expansion of existing sewer treatment facilities ($18.7 million gross).
- — Development of new water reservoirs ($5.4 million gross).
- — Purchase of a property and building for conversion to a recycling facility ($4.3 million gross).
- — Supplementing the existing water and sewer capital programs to meet existing deficiencies ($1.8 million).

## CAPITAL FINANCING BY SOURCE



# Reserves and Reserve Funds




The net financial position of Halton's reserves and reserve funds improved by $14.8 million during 1987. The reserves have been strengthened by the surplus generated in various programs during the current year and can be used to offset future debt requirements. The growth in the reserve funds levels is accounted for by increased developers' capital contributions which will be used to pay for future capital projects required to service new residential development. The capital fund represents the balance of capital financing received in excess of expenditures incurred to date. The accompanying Statement of Reserves and Reserve Funds provides additional detail as to the purpose of these funds.

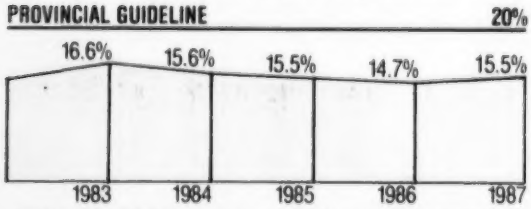
# Debt Management

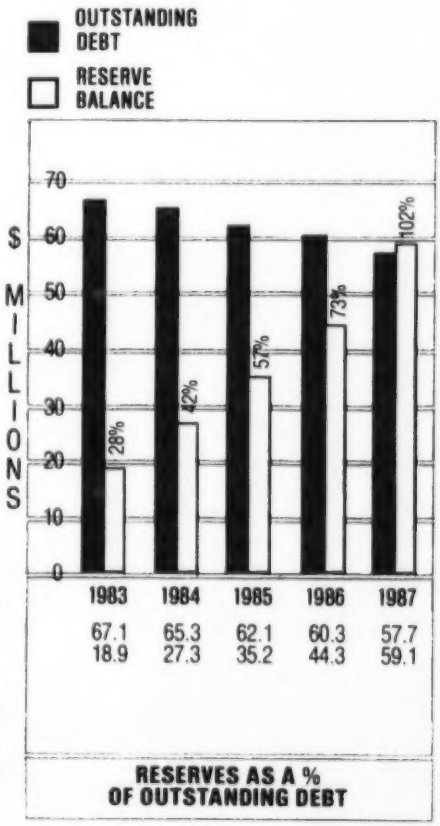
Incurrence of debt is planned by constructing capital works only when essential and at levels for which repayment will not significantly impact operating budgets. The province restricts the level of debt charges to 20% of total operating expenditures. Regional Council has gone further and set the maximum to 19.5%. This is an indicator of Halton's conservative approach to debt management.

By maintaining its credit rating at "AAA" in Canada and raising it from A1 to Aa1 in the United States, Halton has been able to further reduce interest costs by issuing debt at lower interest rates. Halton went to the capital markets twice in 1987. The April 9 issue, with an average cost of 8.71%, was the lowest cost external debenture issue in Halton's history and was lowest cost debenture issue of any Ontario municipality that went to the marketplace in 1987.

The first graph to the right demonstrates how Halton has decreased its outstanding debt and at the same time increased its reserves and reserve funds significantly. This strategy will enable Halton to meet the financing needs of the ambitious capital program previously discussed.

The second graph shows Halton's debt servicing charges plus an imputed servicing charge for provincially approved but unissued debt. This level continues to be well within the debt ceiling, affording us future debt capacity needed over the next five years.



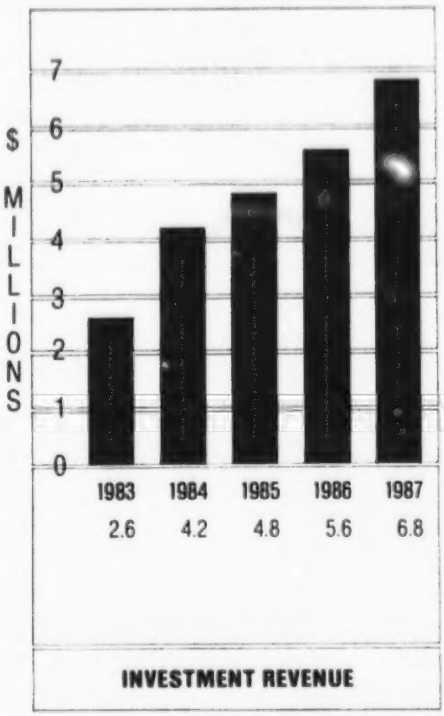
# Cash Management

Halton's cash management program generates revenue which provides additional resources for the financing of Regional services, thereby assisting in the minimizing of taxation requirements.

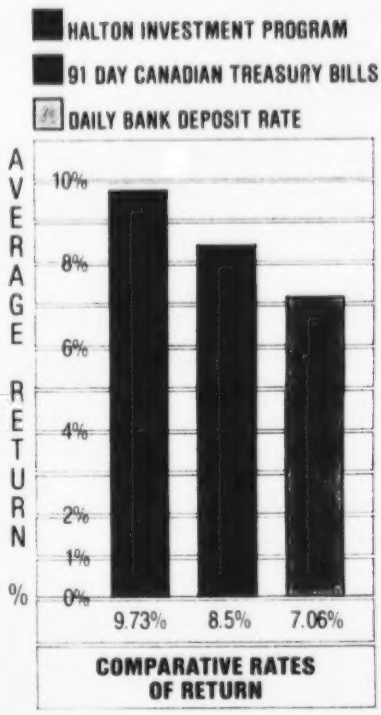
The cash management program operates within the constraints of the Council approved Investment Policy and Provincial legislation. This policy guarantees a conservative portfolio concentrated in government backed securities and those of the five major Canadian chartered banks, both valued for their low risk characteristics. Internal management of the portfolio was enhanced by the installation of new computer software technology which provides speedy and accurate financial and management status reporting.

Sound cash management theory is practiced in the areas of Payables and Receivables. Continued automation of the payables area allows for the timely payment of billings and debt, minimizing the impact of cash outflows. Adherence to sound billing and collection practices has maximized receivables turnover and minimized the write-off of bad debts.

The adjoining graphs display the growth in investment revenue and the performance of Halton's investment program. The growth in investment revenue has resulted mainly from the growth in Halton's reserve balances. In terms of performance, a comparison of Halton's active investment program against a passive investment program of investing in treasury bills shows that Halton earned an additional 1.56% on its portfolio which translates into an additional $1.08 million in investment revenue.




INVESTMENT REVENUE




COMPARATIVE RATES OF RETURN

## CONCLUSION

It is through ongoing, detailed self-assessment that we are able to provide for Halton's continued and ever-improving economic health. This includes the development, review and continual upgrading of fiscal policy and management practices to ensure that Halton's sound financial position is maintained.

The growing needs of Halton's expanding communities will continue to be planned for, priorized, and implemented in a manner which does not impose an undue tax burden on the residents of Halton.

Joseph Rinaldo

# Management Report

The management of The Regional Municipality of Halton is responsible for the integrity, objectivity and accuracy of the financial information presented in the accompanying financial statements. These statements consolidate all operations for which Halton has legislative and financial responsibility.

The financial statements have been prepared by management in accordance with accounting principles prescribed for Ontario municipalities. A summary of the significant accounting policies are disclosed in Note 2 to the financial statements.

To meet its responsibility, management maintains comprehensive financial and internal control systems designed to ensure the proper authorization of transactions, the safeguarding of assets and the integrity of the financial data. The controls provide for an organization structure which effectively segregates responsibilities, includes delegation of authority and accountability, employs highly qualified professional staff, and develops corporate policies and procedures which are continually reviewed. The systems are also characterized by sound budget control which reflects accountability within delineated areas of responsibilities, as well as a continuing program of internal audit.

The Administration and Finance Committee which consists of nine members of Council, reviews and approves the financial statements before such statements are submitted to Council and published for the residents of Halton. As mandated by resolution of Council, the internal and external auditors have access to, and regularly meet with, the Administration and Finance Committee to discuss their audits and the results of their examination.

The 1987 Financial Statements have been examined by Halton's external auditors, Peat Marwick, Chartered Accountants, and their report precedes the financial statements.

Joseph Rinaldo

Oakville, Canada
February 26, 1988
Approved by Council March 23, 1988

J. L. Rinaldo
Commissioner of Finance
and Regional Treasurer

# Auditors' Report

To the Members of Council, Inhabitants and Ratepayers of the Corporation of The Regional Municipality of Halton:

We have examined the consolidated balance sheet of the Corporation of The Regional Municipality of Halton as at December 31, 1987 and the consolidated statement of operations for the year then ended. In addition, we have examined the statements of current operations, capital operations, and reserves and reserve funds for the year ended December 31, 1987. Our examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as we considered necessary in the circumstances.

In our opinion, these financial statements present fairly the financial position of the Corporation of The Regional Municipality of Halton as at December 31, 1987 and the results of its operations for the year then ended in accordance with the accounting principles disclosed in note 2 to the financial statements applied on a basis consistent with that of the preceding year.

Peat Marwick

Burlington, Canada
February 26, 1988

Chartered Accountants

# Consolidated Balance Sheet

*as at December 31, 1987 (with comparative figures as at December 31, 1986)*

(DOLLARS IN THOUSANDS)

| | 1987 | 1986 |
|---|---|---|
| **ASSETS** | | |
| **UNRESTRICTED** | | |
| Cash and short term investments (Note 2 (c)) | $ 35,966 | $ 27,447 |
| Accounts receivable | | |
| Grants | 5,912 | 5,214 |
| Utilities | 3,674 | 4,729 |
| Other | 8,923 | 3,742 |
| Other current assets | 1,381 | 1,399 |
| | 54,456 | 42,531 |
| **RESTRICTED** | | |
| Cash and short term investments (Note 2 (c)) | 39,765 | 29,671 |
| **Capital outlay to be recovered in future years** | 57,714 | 60,334 |
| | $151,935 | $132,536 |
| **LIABILITIES** | | |
| Accounts payable and accrued liabilities | $ 19,550 | $ 17,017 |
| Net long term liabilities (Notes 3, 4 & 5) | 57,714 | 60,334 |
| | 77,264 | 77,351 |
| **RESIDENTS' EQUITY** | | |
| Net unexpended capital financing (Note 11) | 15,549 | 10,879 |
| Reserves | 19,357 | 14,635 |
| Reserve funds | 39,765 | 29,671 |
| | 74,671 | 55,185 |
| | $151,935 | $132, 536 |

*See accompanying notes to financial statements*

# Consolidated Statement of Operations

*for the year ended December 31, 1987 (with comparative figures for 1986)*

(DOLLARS IN THOUSANDS)

| | 1987 | 1986 |
|---|---|---|
| **FINANCING** | | |
| TAXATION & USER CHARGES | | |
| Property taxes | $ 34,083 | $ 30,800 |
| Water billings | 15,933 | 14,165 |
| Sewer surcharge | 17,516 | 15,717 |
| Solid waste disposal fees | 7,602 | 5,362 |
| Home for the aged resident fees | 2,761 | 2,656 |
| Other user charges | 5,095 | 4,210 |
| GRANTS | | |
| Ontario - Conditional | 23,629 | 18,226 |
| - Unconditional | 11,479 | 11,057 |
| Canada | 54 | 56 |
| OTHER | | |
| Contributions from developers | 18,218 | 11,986 |
| Investment income | 6,729 | 5,665 |
| Other | 1,569 | 1,907 |
| **Long term debt issued** | 6,178 | 6,360 |
| **TOTAL FINANCING** | $150,846 | $128,167 |
| **EXPENDITURE** | | |
| General government | $ 5,036 | $ 6,124 |
| Protection to persons and property | 25,130 | 23,544 |
| Transportation services | 6,796 | 8,303 |
| Environmental services | 63,229 | 53,109 |
| Health services | 7,646 | 7,261 |
| Social and family services | 20,944 | 18,295 |
| Recreation and cultural services | 936 | 602 |
| Planning and development | 1,643 | 1,451 |
| **TOTAL EXPENDITURE** | 131,360 | 118,689 |
| NET INCREASE IN RESIDENTS' EQUITY | 19,486 | 9,478 |
| Future contributions to developers (Note 10 (b)) | — | (1,788) |
| Residents' equity at the beginning of year | 55,185 | 47,495 |
| RESIDENTS' EQUITY AT THE END OF YEAR | $ 74,671 | $ 55,185 |

*See accompanying notes to financial statements*

# Statement of Current Operations

*for the year ended December 31, 1987 (with comparative figures for 1986)*

(DOLLARS IN THOUSANDS)

| | 1987 BUDGET | 1987 ACTUAL | 1986 ACTUAL |
|---|---|---|---|
| **REVENUE** | | | |
| TAXATION & USER CHARGES | | | |
| Property taxes | $ 33,278 | $ 34,083 | $ 30,800 |
| Water billings | 13,837 | 15,933 | 14,165 |
| Sewer surcharge | 16,274 | 17,516 | 15,717 |
| Solid waste disposal fees | 7,192 | 7,602 | 5,362 |
| Home for the aged resident fees | 2,732 | 2,761 | 2,656 |
| Other user charges | 3,986 | 5,095 | 4,274 |
| GRANTS | | | |
| Ontario - Conditional | 17,860 | 17,597 | 15,295 |
| - Unconditional | 11,279 | 11,479 | 11,057 |
| Canada | 21 | 54 | 56 |
| OTHER | | | |
| Investment income | 762 | 1,200 | 905 |
| **TOTAL REVENUE** | 107,221 | 113,320 | 100,287 |
| **EXPENDITURE** | | | |
| General government | 4,815 | 4,738 | 4,253 |
| Protection to persons and property | 24,519 | 24,469 | 22,569 |
| Transportation services | 2,516 | 2,674 | 2,537 |
| Environmental services | 40,347 | 38,497 | 34,529 |
| Health services | 5,641 | 5,484 | 4,921 |
| Social and family services | 20,670 | 20,608 | 17,966 |
| Recreation and cultural services | 601 | 589 | 474 |
| Planning and development | 1,780 | 1,551 | 1,435 |
| **TOTAL EXPENDITURE** | 100,889 | 98,610 | 88,684 |
| NET REVENUE BEFORE TRANSFERS | 6,332 | 14,710 | 11,603 |
| NET TRANSFERS TO (FROM) | | | |
| Capital operations | 7,241 | 6,965 | 8,144 |
| Reserves and reserve funds | (909) | 272 | (1,308) |
| **TOTAL NET TRANSFERS** | 6,332 | 7,237 | 6,836 |
| **Accumulated Surplus for the Year** | $ — | $ 7,473 | $ 4,767 |
| **ANALYZED AS FOLLOWS:** | | | |
| Tax supported programs | — | $ 2,366 | $ 1,919 |
| Utilities - water | — | 2,353 | 1,468 |
| - sewer | — | 1,453 | 1,098 |
| - solid waste | — | 1,298 | 282 |
| **Accumulated Surplus Transferred to Reserves** | — | $ 7,473 | $ 4,767 |

*See accompanying notes to financial statements.*

# Statement of Capital Operations

*for the year ended December 31, 1987 (with comparative figures for 1986)*

(DOLLARS IN THOUSANDS)

| | 1987 | 1986 |
|---|---|---|
| **FINANCING** | | |
| GRANTS | | |
| Ontario | $ 5,032 | $ 2,931 |
| OTHER REVENUES | | |
| Contributions from developers | 7,412 | 1,955 |
| Investment income | 1,364 | 1,084 |
| Other | 1,569 | 1,907 |
| LONG TERM DEBT ISSUED | 6,178 | 6,360 |
| **TOTAL FINANCING** | 22,355 | 14,237 |
| **EXPENDITURE** | | |
| General government | 296 | 1,871 |
| Protection to persons and property | 661 | 975 |
| Transportation services | 4,122 | 5,766 |
| Environmental services | 24,732 | 18,580 |
| Health services | 2,162 | 2,340 |
| Social and family services | 336 | 329 |
| Recreation, cultural and planning services | 439 | 144 |
| **TOTAL EXPENDITURE** | 32,750 | 30,005 |
| NET EXPENDITURE BEFORE TRANSFERS | (10,395) | (15,768) |
| NET TRANSFERS FROM | | |
| Current operations | 6,965 | 8,144 |
| Reserves and reserve funds | 8,100 | 7,978 |
| **TOTAL NET TRANSFERS FROM OTHER FUNDS** | 15,065 | 16,122 |
| NET INCREASE IN UNEXPENDED CAPITAL FINANCING | 4,670 | 354 |
| Future contributions to developers (Note 10 (b)) | — | (1,788) |
| Net unexpended capital financing at the beginning of the year | 10,879 | 12,313 |
| **Net Unexpended Capital Financing at the end of the Year** | $15,549 | $10,879 |

*See accompanying notes to financial statements*

# Statement of Reserves and Reserve Funds

*for the year ended December 31, 1987 (with comparative figures for 1986)*

(DOLLARS IN THOUSANDS)

| | 1987 | 1986 |
|---|---|---|
| **REVENUE** | | |
| Contributions from developers | $10,830 | $ 9,967 |
| Investment income | 4,367 | 3,676 |
| **TOTAL REVENUE BEFORE TRANSFERS** | 15,197 | 13,643 |
| **NET TRANSFERS TO (FROM)** | | |
| Capital operations | 8,100 | 7,978 |
| Current operations: | | |
| Accumulated surplus for the year | (7,473) | (4,767) |
| Transfers during the year | (272) | 1,308 |
| **TOTAL TRANSFERS TO OTHER FUNDS** | 355 | 4,519 |
| NET INCREASE IN RESERVES & RESERVE FUNDS | 14,816 | 9,124 |
| Balance at the beginning of the year | 44,306 | 35,182 |
| **BALANCE AT THE END OF THE YEAR** | $59,122 | $44,306 |
| **ANALYZED AS FOLLOWS:** | | |
| **RESERVES** | | |
| Utility rate stabilization | $ 7,497 | $ 5,499 |
| Capital | 6,754 | 4,894 |
| Working funds | 2,039 | 2,039 |
| Replacement of equipment | 1,498 | 981 |
| Contingencies | 846 | 748 |
| Other | 723 | 474 |
| | 19,357 | 14,635 |
| **RESERVE FUNDS** | | |
| Capital contributions | 31,421 | 22,771 |
| Energy from waste | 3,112 | 2,080 |
| Workers' compensation | 1,965 | 1,814 |
| Sick leave | 1,216 | 1,299 |
| Self-insurance | 1,302 | 1,068 |
| Foreign exchange | 599 | 610 |
| Ex-gratia disaster relief | 30 | 29 |
| | 39,765 | 29,671 |
| **TOTAL RESERVES & RESERVE FUNDS** | $59,122 | $44,306 |

*See accompanying notes to financial statements*

# Notes to Financial Statements

*for the year ended, December 31, 1987.*

## 1. MUNICIPAL STRUCTURE

The Regional Municipality of Halton came into existence on October 15, 1973 and assumed its responsibilities on January 1, 1974, under the Regional Municipality of Halton Act, 1973. At the same time as the Region came into existence, the County of Halton ceased to exist and its responsibilities were taken over by the Region.

The Region is comprised of the following Area Municipalities:

CITY OF BURLINGTON

TOWN OF HALTON HILLS

TOWN OF MILTON

TOWN OF OAKVILLE

and is responsible for the following services:

- Financial, including the issuance of long term debt on behalf of the Area Municipalities and their respective Hydro-Electric Commissions.
- Protection to persons and property, including Police, Emergency Services, Fire Co-ordination on a Region-wide basis and grants to Conservation Authorities.
- Transportation Services, including the construction, maintenance and traffic signalization of Regional Roads.
- Environmental Services, including Water Treatment and Distribution, Sewage Treatment and Collection and Solid Waste Disposal.
- Health Services, including Public Health Services, Environmental Health (Inspection), Community Dentistry, Community Nutrition and capital grants to local hospitals.
- Social and Family Services, including Employment Opportunities Programs, General Income Assistance, Home for the Aged, Elderly Services Co-ordination, Child Care and grants to the Children's Aid Society and other social agencies.
- Recreation and Cultural Services, including the Halton Regional Museum and waterfront park development.
- Planning, including the on-going review of development and Official Plan Administration.
- Business Development and Promotion of Tourism.

## 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

### (a) Financial Statements

*(i) Consolidated Statements*

The consolidated Balance Sheet and the Consolidated Statement of Operations for The Regional Municipality of Halton (Halton) have been prepared in accordance with accounting principles prescribed for Ontario municipalities by the Ministry of Municipal Affairs.

The Consolidated Balance Sheet presents the balances of assets, liabilities and ratepayers' equity as at December 31, 1987. The assets are segregated by

restricted and unrestricted categories. The restricted assets are those of the reserve funds and have been set aside for specific purposes either by legislation or by Council.

The Consolidated Statement of Operations presents the total 1987 Regional operations. This statement consolidates the revenues and expenditures (exclusive of interfund transfers) reported on the Statements of Current Operations, Capital Operations and Reserves and Reserve Funds.

*(ii) Statements of Current Operations, Capital Operations and Reserves and Reserve Funds*

The statements of current operations, capital operations, and reserves and reserve funds have been prepared in accordance with accounting principles prescribed for Ontario municipalities except that they reflect interfund transfers which are reported separately in these statements.

For accounting and reporting purposes, Halton segregates funds arising from the current operations, capital operations and reserves and reserve funds. These statements are included in order to provide additional information relevant to the understanding of the financial activities of The Regional Municipality of Halton.

The accounting principles in these financial statements have been applied on a basis consistent with that of the preceding year. The statements necessarily include some amounts which are based on management's best estimates and judgements.

**(b) Basis of Consolidation**

The financial statements consolidate the financial activities of the current and capital operations, and reserves and reserve funds of Halton, its utilities, and the Halton Regional Police Force. Utilities, which are fully recovered exclusively from revenues derived from user charges, consist of the water treatment and distribution system, the sanitary sewage collection and treatment system, and the solid waste disposal operation.

The financial activities of Halton's Children's Aid Society, the local Area Hospitals and the Conservation Authorities, are excluded from these financial statements except to the extent of Halton's contributions to these autonomous boards. In addition, Regionally administered programs (such as Home Care), which are fully funded by the Province of Ontario on the basis of a March 31 year-end, are excluded from these statements.

Trust Funds of the residents of Halton Centennial Manor, which are administered by Halton, have not been included in the financial statements, but are reported separately on the Trust Funds Statement of Continuity and Balance Sheet.

All interfund assets and liabilities, and interfund transfers (except for interest and interfund loans) have been eliminated in the consolidated statements.

**(c) Basis of Accounting**

*(i) Accrual Basis of Accounting*

Halton follows the accrual method of accounting for revenues and expenditures except for expenditure for vested sick leave benefits (note 7). Revenues are normally recognized in the year in which they are earned. Expenditures are recognized as they are incurred and measurable as a result of receipt of goods or services.

In the case of grants from other governments, revenue recognition normally occurs when Halton has incurred the expenditures to which the

# Notes to Financial Statements

*for the year ended, December 31, 1987.*

grant entitlement is attached, or has otherwise met the necessary requirements upon which entitlement to the grant is based.

In certain cases, primarily revenues received for capital projects from other levels of government, advances may be made once approvals are given by other governments and certain conditions met by Halton. To the extent that the related capital expenditure has not been incurred at the end of the year, any receipts in excess of the grant actually earned are included in net unexpended capital financing.

*(ii) Fixed Assets*

The historical cost and accumulated depreciation for fixed assets are not reported on the Consolidated Balance Sheet. Fixed asset purchases are reported as expenditures in the year of acquisition. Fixed asset expenditures are financed from current revenues, long term liabilities, reserves and reserve funds, grants and contributions from other sources.

*(iii) Capital Outlay to be Recovered in Future Years*

Capital outlay to be recovered in future years represents the outstanding principal portion of unmatured long term debt, and is reported on the Consolidated Balance Sheet.

*(iv) Net Long Term Liabilities*

Principal payments are charged against current operations as they are paid. Interest is charged against operations as it is incurred.

*(v) Foreign Currency Translation*

Net long term liabilities include debentures issued in U.S. dollars, recorded at the exchange rates prevailing when the proceeds were converted into Canadian funds. Gains and losses on foreign currency transactions are charged to operations when they are realized.

*(vi) Reserves & Reserve Funds*

Halton follows the practice of setting aside amounts by the transfer of current surplus and appropriating revenues into reserves and reserve funds which are retained for general and specific purposes. These reserves and reserve funds are established by Council resolution or by-law and are available for future uses. Amounts are only expended in accordance with the terms and policies established by Council. Expenditures in respect of items for which the reserves have been created are reported as expenditures on the Statements of Current and Capital Operations as they are incurred. Corresponding transfers are reported out of the Statement of Reserves and Reserve Funds.

The Capital Contribution Reserve Fund represents contributions collected from new residential development which have been set aside to defray future capital expenditures related to this development as required by legislation and agreements.

*(vii) Short Term Investments*

Short term investments of $78,164,000 (1986 - $58,705,000) are carried at cost. The investments have a market value of $78,319,000 (1986 - $60,000,000) at the end of the year.

## 3. NET LONG TERM LIABILITIES

In addition to the net long term liabilities incurred directly, Halton has assumed the responsibility of servicing the liabilities originally issued by local municipalities in respect of functions which are a Regional responsibility.

As well as issuing long term liabilities for Regional purposes, Halton also issues long term liabilities on behalf of the Area Municipalities, the Hydro-Electric Commissions, and the School Boards. The responsibility for raising the amounts required to service these liabilities lies with the respective Area Municipalities, Hydro-Electric Commissions and School Boards.

The balance of net long term liabilities is made up of the following:

(DOLLARS IN THOUSANDS)

| | 1987 | 1986 |
|---|---|---|
| Long term liabilities incurred by Halton | $111,963 | $103,824 |
| Long term liabilities incurred by area municipalities assumed by Halton | 3,180 | 4,330 |
| Total long term liabilities | 115,143 | 108,154 |
| Long term liabilities incurred by Halton and recoverable from: | | |
| Area Municipalities: | | |
| General municipal purposes | 27,027 | 25,755 |
| Hydro-Electric Commissions | 8,552 | 9,319 |
| School Boards | 21,850 | 12,746 |
| Total recoverable long term liabilities | 57,429 | 47,820 |
| Net long term liabilities at the end of the year | $ 57,714 | $ 60,334 |

Net long term liabilities at the end of the year to be recovered from:

| | 1987 | 1986 |
|---|---|---|
| Property taxes | $ 6,590 | $ 7,244 |
| Water billings | 20,673 | 21,056 |
| Sewer surcharge | 26,873 | 28,933 |
| Solid waste disposal fees | 687 | — |
| Reserve funds | 610 | 672 |
| Special charges on benefitting landowners | 2,281 | 2,429 |
| | $ 57,714 | $ 60,334 |

## 4. NET LONG TERM LIABILITIES PAYABLE IN U.S. CURRENCY

Included in the outstanding long term liabilities are obligations payable in U.S. currency expressed in Canadian dollars at U.S. exchange rates prevailing at the time of the original debenture issue:

(DOLLARS IN THOUSANDS)

| | 1987 | 1986 |
|---|---|---|
| Long term liabilities incurred by Halton | $13,842 | $15,952 |
| Long term liabilities for which other governments have assumed responsibility | (4,908) | (5,467) |
| Net long term liabilities | $ 8,934 | $10,485 |

If the total long term liabilities were translated into Canadian dollars at the exchange rate prevailing at December 31, 1987, the total liability would be increased by an additional $2,373,000 of which $1,288,000 would be Halton's share. An amount of $699,000 has been provided for Halton's share of this liability and is reported as a reserve fund.

# Notes to Financial Statements

*for the year ended, December 31, 1987.*

## 5. CHARGES FOR NET LONG TERM LIABILITIES

The charges for the year required to service the net long term liabilities are:

(DOLLARS IN THOUSANDS)

| | 1987 | 1986 |
|---|---|---|
| Principal | $ 8,798 | $ 8,218 |
| Interest & U.S. Exchange | 5,805 | 6,115 |
| | $14,603 | $14,333 |

The charges shown above were recovered as follows:

| | | |
|---|---|---|
| Property taxes: | | |
| General levy | $ 1,280 | $ 1,351 |
| Special levy - City of Burlington | 356 | 364 |
| Utility revenues and special charges on benefitting landowners | 12,831 | 12,480 |
| Reserve funds | 136 | 138 |
| | $14,603 | $14,333 |

The amounts required for principal and interest for net long term liabilities for 1988 and future years are as follows:

(DOLLARS IN THOUSANDS)

| | Principal | Interest | Total |
|---|---|---|---|
| 1988 | $ 8,626 | $ 4,933 | $13,559 |
| 1989 | 8,369 | 4,073 | 12,442 |
| 1990 | 8,068 | 3,320 | 11,388 |
| 1991 | 6,397 | 2,645 | 9,042 |
| 1992 | 6,176 | 2,147 | 8,323 |
| 1993-1997 | 19,938 | 4,039 | 23,977 |
| 1998 onwards | 140 | 13 | 153 |
| | $57,714 | $21,170 | $78,884 |

## 6. COMMITMENTS AND CONTRACTUAL OBLIGATIONS

(a) Halton has outstanding contractual obligations of $22,390,000 for capital works and $1,831,000 for current operations. Regional Council has already authorized the required financing for these obligations.

(b) Halton has entered into operating leases for various office premises and equipment requiring the following payments over the next five years:

1988 - $927,000
1989 - $892,000
1990 - $751,000
1991 - $480,000
1992 - $366,000

(c) Halton is committed to finance future expenditures of $8,188,000 from the reserves and reserve funds.

## 7. LIABILITY FOR VESTED SICK LEAVE

Under a former sick leave benefit plan, some employees hired prior to January 1, 1974, are entitled to receive cash payments for unused sick leave upon termination of employment. The unrecorded liability for these accumulated days amounted to $1,667,000 at December 31, 1987, (1986 - $1,988,000). An amount of $1,216,000 (1986 - $1,299,000) has been provided for this liability and is reported as a reserve fund.

In 1986, Council approved a plan to finance the balance of this liability by annual contributions of $50,000 from property tax revenues over the next 14 years. The financing plan is to be reviewed every three years.

## 8. PENSION AGREEMENTS

Halton makes contributions to the Ontario Municipal Employees Retirement Fund (OMERS), which is a multi-employer plan, on behalf of all its permanent staff. The plan is a defined benefit plan which specifies the amount of the retirement benefit to be received by the employees based on length of service and rates of pay.

The amount contributed to OMERS in 1987 was $2,285,000 (1986 - $2,152,000) for current service and is included as an expenditure on the Consolidated Statement of Operations.

Under the "past service provision" of the OMERS agreement, Halton is obliged as at December 31, 1987 for an amount of approximately $1,320,000 (1986 - $1,413,000) as established for the plan. No provision has been made on the Consolidated Balance Sheet for this liability. The balance of this liability will be funded by annual payments of $215,000 over the next 7 years and $60,000 per year from 1995 to the year 2000 from general revenues derived from property taxes and utility rates. The amounts provided for past service are reported as expenditures on the Consolidated Statement of Operations.

The last actuarial evaluation of OMERS was conducted as at January 1, 1986 and revealed an actuarial surplus.

## 9. CONTINGENT LIABILITIES

(a) Halton has assumed the liability for any costs awarded under the Workers' Compensation Act. An amount of $1,985,000 has been provided for this liability and is reported as a reserve fund. An actuarial evaluation undertaken in 1983 determined that the reserve fund was sufficient to meet the obligations for workers' compensation.

(b) Certain claims against Halton with regard to the Expropriation Act, and other matters, are currently outstanding. The outcome and potential liability of these claims are yet to be determined and therefore no provision has been made.

(c) Halton has entered into an agreement, which expires on March 31, 2000 with the Province of Ontario for the management of its forest areas. Under the agreement Halton is contingently liable to pay for the cost of managing these forests if the agreement is terminated. At the year-end the accumulated cost was $203,000.

## 10. DEVELOPMENT AGREEMENTS

(a) Under the terms of certain preliminary development agreements pertaining to the financing, servicing and construction of related Regional water and sewer infrastructure, a number of developers have provided capital financing for these works in an amount in excess of the normal requirements of Halton's capital contribution policy. Under these agreements, Halton has undertaken, whenever possible:

  (i) To require subsequent residential developers who benefit from these works to share in this excess financing, and/or

  (ii) To repay this excess financing to these developers by the appropriate portion of future capital contribution levies as they are collected from subsequent residential developers.

  The amount of such capital financing which will be recovered whenever possible, from subsequent developers at December 31, 1987, is $6,687,000 (1986 - $3,599,000).

(b) In addition, under the terms of the agreements referred to in note 10(a), certain developers have also provided capital financing for water and sewer projects which are the responsibility of the Region. In 1986, the agreements were revised to acknowledge Halton's financial responsibility and a charge in the amount of $1,788,000 was made to the net unexpended capital financing at that time with a corresponding accrued liability reported on the Consolidated Balance Sheet.

# Notes to Financial Statements

*for the year ended, December 31, 1987.*

## 11. NET UNEXPENDED CAPITAL FINANCING

Net unexpended capital financing represents the net financial position of all capital projects as at December 31, and is analyzed as follows:

| | (DOLLARS IN THOUSANDS) 1987 | 1986 |
|---|---|---|
| Unexpended capital financing | $(21,261) | $(14,518) |
| Capital expenditures which will be financed as follows: | | |
| Long term liabilities | 3,323 | 1,348 |
| Developer contributions | 810 | 318 |
| Other | 1,579 | 1,973 |
| Net unexpended capital financing | $(15,549) | $(10,879) |

Approval of the Ontario Municipal Board has been received for future issuance of the long term liabilities.

## 12. PUBLIC LIABILITY INSURANCE

In an effort to minimize costs and risk while maximizing insurance coverage, the Region has implemented a comprehensive risk management program (beginning in 1983) and retains an appropriate deductible level to cover normal recurring losses.

Halton is self insured for public liability claims up to $100,000 for any individual claim and $100,000 for multiple claims arising out of a single occurrence. Insurance coverage external to the Region is in place for claims in excess of these limits to a maximum of $7,000,000.

Halton has established a reserve fund for self insurance which as at December 31, 1987 totalled $1,302,000 (1986 - $1,068,000) and is reported on the Consolidated Balance Sheet as Reserve Funds and on the Statement of Reserves and Reserve Funds as the Self-Insurance Reserve Fund. The provision of $118,900 for the year (1986 - $492,000) has been reported as a transfer to reserves on the Statement of Current Operations.

Claims settled within the prescribed deductible during the year amounted to $14,319 (1986 - $21,261) and have been reported as an expenditure on the Consolidated Statement of Operations.

There were no major unsettled claims as at December 31, 1987.

## 13. CONTRIBUTIONS TO LOCAL BOARDS AND AGENCIES

The following contributions were made by Halton to these Boards and Agencies:

| | (DOLLARS IN THOUSANDS) 1987 | 1986 |
|---|---|---|
| **Contributions Towards Current Operations** | | |
| Conservation Authorities | $1,503 | $1,459 |
| Halton Children's Aid Society | 1,022 | 931 |
| Royal Botanical Gardens | 206 | 190 |
| Others | 579 | 583 |
| | $3,310 | $3,163 |
| **Contributions Towards Capital Operations** | | |
| Local Area Hospitals | $2,107 | $2,295 |
| Conservation Authorities | 79 | 36 |
| Royal Botanical Gardens | 60 | — |
| | $2,246 | $2,331 |

## 14. COMPARATIVE FIGURES

Prior year figures have been reclassified to conform with the current year's presentation.

# Trust Fund Audited Financial Statements

**THE REGIONAL MUNICIPALITY OF HALTON**
**CENTENNIAL MANOR TRUST FUND**

## Auditors' Report

**To the Members of Council, Inhabitants and Ratepayers of the Corporation of The Regional Municipality of Halton**

We have examined the balance sheet of the Centennial Manor trust fund of The Regional Municipality of Halton as at December 31, 1987 and the statement of continuity of the trust fund for the year then ended. Our examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as we considered necessary in the circumstances.

In our opinion, these financial statements present fairly the financial position of the Centennial Manor trust fund of The Regional Municipality of Halton as at December 31, 1987 and the continuity of the trust fund for the year then ended in accordance with the accounting principles disclosed in the note to the financial statements applied on a basis consistent with that of the preceding year.

Peat Marwick

Burlington, Canada
April 25, 1988

Chartered Accountants

# Centennial Manor Trust Fund

## BALANCE SHEET

*as at December 31, 1987 (with comparative figures as at December 31, 1986)*

| ASSETS | 1987 | 1986 |
|---|---|---|
| Cash | $ 996.350 | $ 892,157 |
| Term deposits | 92.153 | 92,153 |
| Investment certificates | 2.788.877 | 2,581,705 |
| Stocks and bonds | 430.172 | 325,105 |
| | $4.307.552 | $3,891,120 |
| **LIABILITIES** | | |
| Due to residents | $4.307.552 | $3,891,120 |

## 'STATEMENT OF CONTINUITY'

*for the year ended December 31, 1987 (with comparative figures for 1986)*

| | 1987 | 1986 |
|---|---|---|
| Due to residents, beginning of year | $3.891.120 | $3,779,314 |
| **RECEIPTS** | | |
| Residents' deposits | 4.317.488 | 3,794,524 |
| Interest | 75.074 | 87,113 |
| | 4.392.562 | 3,881,637 |
| **DISBURSEMENTS** | | |
| Maintenance | 2.710.164 | 2,633,431 |
| Payments to estates | 841.148 | 712,703 |
| Residents' charges | 307.897 | 297,177 |
| Pocket allowance | 114.430 | 122,228 |
| | 3.973.639 | 3,765,539 |
| Decrease in market value of stocks | (2.491) | (4,292) |
| Due to residents, end of year | $4.307.552 | $3,891,120 |

# Note to Financial Statements

*for the year ended December 31, 1987*

**Accounting policies -**

Halton Centennial Manor holds, in trust, residents' deposits in the form of cash and investments. Following is a summary of significant accounting policies of the Halton Centennial Manor Trust Fund:

(a) Receipts and disbursements are recorded on a cash basis.

(b) Term deposits, investment certificates and bonds are carried at cost.

(c) Stocks are carried at year-end market value and the change in market value from the previous year-end is recorded as an adjustment in the amount due to residents.

# Statistics, Analyses and Schedules

# Five Year Financial Statistics

(DOLLARS IN THOUSANDS)

| **CONSOLIDATED FINANCIAL POSITION** | 1987 | 1986 | 1985 | 1984 | 1983 |
|---|---|---|---|---|---|
| Current assets | $ 94,221 | $ 72,202 | $ 61,503 | $ 49,275 | $ 33,297 |
| Long term assets | 57,714 | 60,334 | 62,134 | 65,339 | 67,063 |
| **Total assets** | $151,935 | $132,536 | $123,637 | $114,614 | $100,360 |
| Current liabilities | $ 19,550 | $ 17,017 | $ 14,008 | $ 10,850 | $ 10,184 |
| Long term liabilities | 57,714 | 60,334 | 62,134 | 65,339 | 67,063 |
| Ratepayers' equity | | | | | |
| Net unexpended capital financing | 15,549 | 10,079 | 12,313 | 11,136 | 4,203 |
| Reserves | 19,357 | 14,635 | 14,661 | 12,895 | 9,669 |
| Reserve funds | 39,765 | 29,671 | 20,521 | 14,394 | 9,241 |
| | 74,671 | 55,185 | 47,495 | 38,425 | 23,113 |
| **Total liabilities and ratepayers' equity** | $151,935 | $132,536 | $123,637 | $114,614 | $100,360 |
| **OPERATIONS** | | | | | |
| CURRENT REVENUES BY SOURCE | | | | | |
| Property taxes | $ 34,083 | $ 30,800 | $ 27,810 | $ 26,256 | $ 24,465 |
| Water billings | 15,933 | 14,165 | 13,465 | 11,677 | 10,190 |
| Sewer surcharge | 17,516 | 15,717 | 15,039 | 13,476 | 13,132 |
| Ontario grants | 29,076 | 26,352 | 24,219 | 22,343 | 22,244 |
| Other revenue | 16,712 | 13,253 | 11,450 | 9,788 | 7,863 |
| | 113,320 | 100,287 | 91,983 | 83,540 | 77,894 |
| CURRENT EXPENDITURES BY FUNCTION | | | | | |
| General government | 4,738 | 4,253 | 3,970 | 3,721 | 3,504 |
| Protection to persons and property | 24,469 | 22,569 | 20,422 | 18,971 | 18,042 |
| Transportation services | 2,674 | 2,537 | 2,590 | 2,754 | 2,796 |
| Environmental services | 38,497 | 34,529 | 30,763 | 26,794 | 25,663 |
| Health services | 5,484 | 4,921 | 4,399 | 4,074 | 4,156 |
| Social and family services | 20,608 | 17,966 | 15,959 | 14,182 | 13,770 |
| Recreation and cultural services | 589 | 474 | 489 | 400 | 416 |
| Planning and development | 1,551 | 1,435 | 1,287 | 1,251 | 1,277 |
| Net appropriations to own funds | 7,237 | 6,836 | 7,322 | 6,774 | 5,344 |
| | 105,847 | 95,520 | 87,201 | 78,921 | 74,968 |
| **Accumulated net revenue appropriated to reserves** | $ 7,473 | $ 4,767 | $ 4,782 | $ 4,619 | $ 2,926 |
| CAPITAL FINANCING BY SOURCE | | | | | |
| Contributions from own funds | $ 15,065 | $ 16,122 | $ 12,659 | $ 10,128 | $ 8,958 |
| Long term debt issued | 6,178 | 6,360 | 3,795 | 4,000 | 4,560 |
| Ontario grants | 6,032 | 2,931 | 4,402 | 2,477 | 3,177 |
| Contributions from developers | 7,412 | 1,955 | 751 | 3,324 | 1,377 |
| Other | 2,733 | 2,991 | 2,475 | 2,316 | 1,794 |
| | $ 37,420 | $ 30,359 | $ 24,082 | $ 22,245 | $ 19,866 |
| CAPITAL EXPENDITURES BY FUNCTION | | | | | |
| General government | $ 298 | $ 1,871 | $ 99 | $ 81 | $ 96 |
| Protection to persons and property | 661 | 975 | 2,615 | 1,309 | 2,385 |
| Transportation services | 4,122 | 5,766 | 4,109 | 4,764 | 4,183 |
| Environmental services | 24,732 | 18,580 | 14,471 | 8,596 | 7,506 |
| Health services | 2,162 | 2,340 | 1,204 | 268 | 33 |
| Social and family services | 336 | 329 | 394 | 279 | 168 |
| Recreation, cultural and planning services | 439 | 144 | 13 | 15 | 87 |
| | $ 32,750 | $ 30,005 | $ 22,905 | $ 15,312 | $ 14,458 |

(DOLLARS IN THOUSANDS)

| REVENUE SOURCES | 1987 | 1986 | 1985 | 1984 | 1983 |
|---|---|---|---|---|---|
| TAXABLE ASSESSMENT | | | | | |
| Residential and farm | $579,702 | $541,566 | $526,739 | $516,748 | $502,317 |
| Commercial and industrial | 239,937 | 230,440 | 225,978 | 219,066 | 219,206 |
| | $819,639 | $772,006 | $752,717 | $735,814 | $721,523 |
| Per Capita | $ 2,964 | $ 2,867 | $ 2,846 | $ 2,819 | $ 2,801 |
| UTILITY VOLUMES | | | | | |
| Water flows (000's $M^3$) | 42,738 | 38,268 | 39,217 | 36,811 | 36,189 |
| Sewer flows (000's $M^3$) | 37,773 | 34,185 | 34,520 | 34,391 | 33,801 |
| Landfill (billable tonnes) | 201,489 | 200,324 | 185,502 | 177,508 | 166,012 |
| AVERAGE REGIONAL PROPERTY TAXES AND USER CHARGES (to nearest cent) | | | | | |
| Property taxes | $ 212.36 | $ 201.96 | $ 189.29 | $ 182.26 | $ 168.87 |
| Water billings | 113.50 | 111.66 | 106.24 | 97.87 | 84.02 |
| Sewer surcharge | 135.37 | 133.48 | 130.87 | 125.11 | 120.90 |
| | $ 461.23 | $ 447.10 | $ 426.40 | $ 405.24 | $ 373.79 |
| VALUE OF BUILDING PERMITS | | | | | |
| Residential | $520,301 | $349,571 | $194,285 | $121,029 | $ 94,810 |
| Commercial and industrial | $148,841 | $ 91,857 | $ 72,124 | $ 53,126 | $ 26,333 |
| **NET LONG TERM LIABILITIES** | | | | | |
| DEBT STRUCTURE | | | | | |
| Net long term debt | | | | | |
| General | $ 6,590 | $ 7,245 | $ 8,040 | $ 8,547 | $ 7,978 |
| Utilities | 51,124 | 53,089 | 54,094 | 56,792 | 59,085 |
| | $ 57,714 | $ 60,334 | $ 62,134 | $ 65,339 | $ 67,063 |
| DEBT SERVICING | | | | | |
| Debt charges | | | | | |
| General | $ 1,280 | $ 1,351 | $ 1,336 | $ 1,218 | $ 1,532 |
| Utilities | 13,323 | 12,982 | 12,157 | 11,068 | 10,946 |
| | $ 14,603 | $ 14,333 | $ 13,493 | $ 12,286 | $ 12,478 |
| DEBT ANALYSIS | | | | | |
| Net debt per capita | $ 208.71 | $ 224.04 | $ 234.91 | $ 250.31 | $ 260.38 |
| Debt charges per capita | $ 52.81 | $ 53.22 | $ 51.01 | $ 47.07 | $ 48.45 |
| Reserves/outstanding debt | 102.4% | 73.4% | 56.6% | 41.8% | 28.2% |
| Debt charges/total revenue | 12.9% | 14.3% | 14.7% | 14.4% | 15.6% |
| **STATISTICAL** | | | | | |
| Area in hectares | 97,640 | 97,640 | 97,640 | 97,640 | 97,640 |
| Population | 276,522 | 269,300 | 264,498 | 261,027 | 257,556 |
| Households | 96,477 | 93,277 | 90,240 | 88,442 | 86,982 |
| Building permits issued: | | | | | |
| Residential | 5,863 | 4,870 | 2,510 | 2,409 | 2,135 |
| Commercial and industrial | 741 | 659 | 549 | 501 | 418 |
| Continuous full time employees: | | | | | |
| Police | 455 | 444 | 429 | 420 | 409 |
| Other | 871 | 803 | 788 | 766 | 761 |

# Environmental Services-Waterworks System

## SCHEDULE OF CURRENT OPERATIONS

*for the year ended December 31, 1987 (with comparative figures for 1986)*

(DOLLARS IN THOUSANDS)

| REVENUE | 1987 BUDGET | 1987 ACTUAL | 1986 ACTUAL |
|---|---|---|---|
| USER CHARGES & TAXATION | | | |
| Residential water billings | $ 8,941 | $10,477 | $ 9,120 |
| Non-residential and other billings | 4,896 | 5,455 | 5,037 |
| Local improvement charges | 226 | 145 | 149 |
| GRANTS | | | |
| Ontario | 636 | 656 | 520 |
| OTHER | | | |
| Fire protection water levy | 1,134 | 1,134 | 1,050 |
| Other fees and service charges | 525 | 1,052 | 744 |
| Interest revenue | 230 | 230 | 175 |
| **TOTAL REVENUE** | 16,588 | 19,149 | 16,795 |
| **EXPENDITURE** | | | |
| Water purification plant operation | 3,613 | 3,439 | 3,009 |
| Water distribution system maintenance | 2,782 | 3,116 | 2,764 |
| Administration | 2,815 | 3,289 | 2,693 |
| Long term debt charges | 6,846 | 6,341 | 5,710 |
| **TOTAL EXPENDITURE** | 16,056 | 16,185 | 14,176 |
| NET TRANSFERS TO (FROM) | | | |
| Reserves and reserve funds: | | | |
| Operations | — | (128) | (72) |
| Surplus | — | 2,353 | 1,468 |
| Capital operations | 532 | 739 | 1,223 |
| **Total Net Transfers** | 532 | 2,964 | 2,619 |
| **Net cost to taxpayers** | $ — | $ — | $ — |

# Environmental Services - Sanitary Sewer System

## SCHEDULE OF CURRENT OPERATIONS

*for the year ended December 31, 1987 (with comparative figures for 1986)*

(DOLLARS IN THOUSANDS)

| REVENUE | 1987 BUDGET | 1987 ACTUAL | 1986 ACTUAL |
|---|---|---|---|
| USER CHARGES & TAXATION | | | |
| Residential sewer surcharge | $10,428 | $11,612 | $10,325 |
| Non-residential and other billings | 5,846 | 5,905 | 5,400 |
| Local improvement charges | 467 | 431 | 504 |
| GRANTS | | | |
| Ontario | 920 | 952 | 760 |
| OTHER | | | |
| Other fees and service charges | 173 | 174 | 214 |
| **TOTAL REVENUE** | 17,834 | 19,074 | 17,203 |
| **EXPENDITURE** | | | |
| Industrial waste | 1,840 | 1,792 | 1,241 |
| Plant operations | 4,817 | 4,685 | 4,432 |
| Collection system maintenance | 1,130 | 1,060 | 1,015 |
| Administration expenses | 1,650 | 1,856 | 1,447 |
| Long term debt charges | 7,554 | 6,624 | 6,383 |
| **TOTAL EXPENDITURE** | 16,991 | 16,017 | 14,518 |
| NET TRANSFERS TO (FROM) | | | |
| Reserves and reserve funds: | | | |
| Operations | (375) | 374 | 95 |
| Surplus | — | 1,454 | 1,098 |
| Capital operations | 1,218 | 1,229 | 1,492 |
| **Total Net Transfers** | 843 | 3,057 | 2,685 |
| **Net cost to taxpayers** | $ — | $ — | $ — |

# Environmental Services - Solid Waste Management System

## SCHEDULE OF CURRENT OPERATIONS

*for the year ended December 31, 1987 (with comparative figures for 1986)*

(DOLLARS IN THOUSANDS)

| REVENUE | 1987 BUDGET | 1987 ACTUAL | 1986 ACTUAL |
|---|---|---|---|
| USER CHARGES | | | |
| Solid waste tipping fees | $7,144 | $7,433 | $5,325 |
| GRANTS | | | |
| Ontario | 230 | 162 | 303 |
| OTHER | | | |
| Other fees and service charges | 48 | 168 | 38 |
| **TOTAL REVENUE** | 7,422 | 7,763 | 5,666 |
| **EXPENDITURE** | | | |
| Regional sanitary landfill site | 5,683 | 4,420 | 3,695 |
| Transfer stations | 254 | 241 | 219 |
| Container facilities | 119 | 129 | 118 |
| Closed Oakville landfill site | 307 | 284 | 199 |
| Administration expenses | 938 | 1,219 | 956 |
| Long term debt charges | — | 3 | 515 |
| **TOTAL EXPENDITURE** | 7,301 | 6,296 | 5,702 |
| NET APPROPRIATIONS TO (FROM) | | | |
| Reserves and reserve funds: | | | |
| Operations | (2) | 73 | (447) |
| Surplus | — | 1,298 | 282 |
| Capital operations | 123 | 96 | 491 |
| **Total Net Appropriations of Surplus** | 121 | 1,467 | 326 |
| **Net cost to taxpayers** | $ — | $ — | $ 362 |

# Environmental Services

## SCHEDULE OF CAPITAL OPERATIONS

*for the year ended December 31, 1987 (with comparative figures for 1986)*

(DOLLARS IN THOUSANDS)

| FINANCING | 1987 ACTUAL | 1986 ACTUAL |
|---|---|---|
| Ontario grants | $ 3,947 | $ 301 |
| Investment income | 890 | 734 |
| Contributions from developers | 7,314 | 1,953 |
| Long term debt issued | 6,032 | 6,360 |
| Other | 1,513 | 1,605 |
| **TOTAL FINANCING** | 19,696 | 10,953 |
| **EXPENDITURE** | | |
| Solid waste management | 4,990 | 1,531 |
| Waterworks system | 14,185 | 7,225 |
| Sanitary sewer system | 5,557 | 9,824 |
| **TOTAL EXPENDITURE** | 24,732 | 18,580 |
| NET TRANSFERS FROM | | |
| Reserves and reserve funds | 6,157 | 5,159 |
| Current operations | 2,013 | 3,346 |
| **Total Transfers** | 8,170 | 8,505 |
| Net increase in unexpended capital financing | 3,134 | 878 |
| Net unexpended capital financing at the beginning of the year | 8,352 | 7,474 |
| Net unexpended capital financing at the end of the year | $11,486 | $ 8,352 |

# Health Services - General Health Program

## SCHEDULE OF CURRENT OPERATIONS

*for the year ended December 31, 1987 (with comparative figures for 1986)*

(DOLLARS IN THOUSANDS)

| REVENUE | 1987 BUDGET | 1987 ACTUAL | 1986 ACTUAL |
|---|---|---|---|
| Ontario subsidy | $3,841 | $3,746 | $3,337 |
| Fees and service charges | 99 | 115 | 103 |
| Other revenues and recoveries | 4 | 13 | 29 |
| **TOTAL REVENUE** | 3,944 | 3,874 | 3,469 |
| **EXPENDITURE** | | | |
| Community health | 2,573 | 2,489 | 2,206 |
| Environmental health | 671 | 666 | 594 |
| Dental programs | 273 | 265 | 233 |
| Audio/visual | 151 | 142 | 143 |
| S.T.D. education service | 44 | 41 | 40 |
| Community nutrition | 51 | 50 | 46 |
| General administration | 1,179 | 1,181 | 1,042 |
| Family planning | 182 | 145 | 114 |
| **TOTAL EXPENDITURE** | 5,124 | 4,979 | 4,418 |
| NET TRANSFERS TO (FROM) | | | |
| Reserves and reserve funds | (34) | (30) | 34 |
| Capital operations | 25 | 85 | 46 |
| **Total Net Transfers** | (9) | 55 | 80 |
| **Net cost to taxpayers** | $1,171 | $1,160 | $1,029 |

# Health Services - Other Health Programs*

## SCHEDULE OF CURRENT OPERATIONS

*for the year ended December 31, 1987 (with comparative figures for 1986)*

(DOLLARS IN THOUSANDS)

| | 1987 ACTUAL | 1986 ACTUAL |
|---|---|---|
| **REVENUE** | | |
| Ontario subsidy | $5,570 | $4,426 |
| Other revenue & recoveries | 11 | 15 |
| **TOTAL REVENUE** | 5,581 | 4,441 |
| **EXPENDITURE** | | |
| Home Care/School Care | 5,004 | 3,904 |
| North Halton Mental Health | 323 | 313 |
| Parent/Infant Program | 172 | 146 |
| Behaviour Management | 37 | 35 |
| **TOTAL EXPENDITURE** | 5,536 | 4,398 |
| NET TRANSFERS TO | | |
| Reserves and reserve funds | 7 | 7 |
| Capital operations | 38 | 36 |
| **Total Net Transfers** | 45 | 43 |
| **Net cost to taxpayers** | $ — | $ — |

*100% SUBSIDY, MARCH 31 YEAR END.

# Social and Family Services

## SCHEDULE OF CURRENT OPERATIONS

*for the year ended December 31, 1987 (with comparative figures for 1986)*

(DOLLARS IN THOUSANDS)

| REVENUE | 1987 BUDGET | 1987 ACTUAL | 1986 ACTUAL |
|---|---|---|---|
| Ontario subsidy | $12,686 | $12,625 | $10,649 |
| Halton Centennial Manor resident fees | 2,732 | 2,761 | 2,656 |
| Day care fees | 143 | 173 | 145 |
| Other user fees and recoveries | 247 | 478 | 586 |
| **TOTAL REVENUE** | 15,808 | 16,037 | 14,036 |
| **EXPENDITURE** | | | |
| Assistance to the aged | 8,818 | 8,366 | 8,015 |
| General assistance | 6,625 | 7,149 | 5,926 |
| Children's services | 5,227 | 5,093 | 4,025 |
| **TOTAL EXPENDITURE** | 20,670 | 20,608 | 17,966 |
| NET TRANSFERS TO | | | |
| Reserves and reserve funds | 15 | 106 | 6 |
| Capital operations | 173 | 211 | 197 |
| **Total Net Transfers** | 188 | 317 | 203 |
| **Net cost to taxpayers** | $ 5,050 | $ 4,888 | $ 4,133 |

# Halton Regional Police Force

## SCHEDULE OF CURRENT OPERATIONS

*for the year ended December 31, 1987 (with comparative figures for 1986)*

(DOLLARS IN THOUSANDS)

| REVENUE | 1987 BUDGET | 1987 ACTUAL | 1986 ACTUAL |
|---|---|---|---|
| Fees and service charges | $ 259 | $ 250 | $ 170 |
| **TOTAL REVENUE** | 259 | 250 | 170 |
| **EXPENDITURE** | | | |
| ADMINISTRATION & SUPPORT SERVICES | | | |
| Board of Commissioners | 51 | 47 | 48 |
| Executive staff | 2,243 | 2,296 | 1,344 |
| Support services | 2,547 | 2,435 | 2,085 |
| Administration | 2,461 | 2,583 | 2,922 |
| Long term debt charges | 566 | 566 | 618 |
| OPERATIONS | | | |
| Staff operations | 507 | 509 | 538 |
| Criminal investigation division | 1,115 | 1,111 | 931 |
| District #1 | 3,831 | 3,779 | 3,627 |
| District #2 | 3,909 | 3,955 | 3,618 |
| District #3 | 5,024 | 4,961 | 4,701 |
| **TOTAL EXPENDITURE** | 22,254 | 22,242 | 20,432 |
| **Net Transfers To (From)** | | | |
| Reserves and reserve funds | 80 | (40) | 83 |
| Capital operations | 965 | 872 | 819 |
| **Total Net Transfers** | 1,045 | 832 | 902 |
| **Net cost to taxpayers** | $23,040 | $22,824 | $21,164 |

FISCAL AGENTS
RBC Dominion Securities Inc.
Wood Gundy Inc.
Pemberton Securities Inc.

BANKER
The Royal Bank of Canada

EXTERNAL AUDITORS
Peat Marwick
Chartered Accountants

INTERNAL AUDITOR
J. MacCaskill, CA

# Halton's Administration

**ADMINISTRATION**

CHIEF ADMINISTRATIVE OFFICER — *J.E. Fleming*
COMMISSIONER OF FINANCE AND REGIONAL TREASURER — *J.L. Rinaldo*
COMMISSIONER OF HUMAN RESOURCES — *G. Hughes*
COMMISSIONER OF LEGAL SERVICES AND CORPORATE COUNSEL — *Vacant*

**OPERATIONS**

EXECUTIVE DIRECTOR OF BUSINESS DEVELOPMENT — *B. Kearse*
COMMISSIONER OF HEALTH DEPARTMENT & MEDICAL OFFICER OF HEALTH — *Dr. G.L. Pollett*
COMMISSIONER OF PLANNING AND DEVELOPMENT — *R. Mohammed*
COMMISSIONER OF PUBLIC WORKS — *R.W.J. Moore*
COMMISSIONER OF SOCIAL SERVICES — *B. Ewart*

**BOARDS AND COMMISSIONS**

HALTON REGIONAL POLICE FORCE — Police Chief, *W.I.J. Harding*
HALTON CHILDREN'S AID SOCIETY — Executive Director, *R. Coupland*
HALTON REGION CONSERVATION AUTHORITY — General Manager, *M. Stephen*

**DEPARTMENT OF FINANCE**

COMMISSIONER OF FINANCE AND REGIONAL TREASURER — *J.L. Rinaldo, CMA*
DIRECTOR OF ACCOUNTING AND PURCHASING — *C. Weldon, CA*
DIRECTOR OF BUDGETS AND FINANCE — *D. Birkett, M.A.*
DIRECTOR OF INFORMATION SYSTEMS — *K Burnett, BComm, CSP.*

# Halton's Members of Council

**TERM OF OFFICE — DECEMBER 1, 1985 TO NOVEMBER 30, 1988**

**CHAIRMAN**
Peter Pomeroy

**CITY OF BURLINGTON**
Mayor Roly Bird
Councillor Robert Forbes
Councillor James Grieve
Councillor Joan Little
Councillor Ted Macdonald
Councillor Patrick McLaughlin
Councillor Walter Mulkewich
Councillor Barry Quinn
Councillor Joyce Savoline

**TOWN OF HALTON HILLS**
Mayor Russell Miller
Councillor R.O. Bonnette
Councillor John McDonald
Councillor Marilyn Serjeantson
Councillor Pam Sheldon

**TOWN OF MILTON**
Mayor Gordon Krantz
Councillor Brad Celements
Councillor William Johnson

**TOWN OF OAKVILLE**
Mayor William Perras
Councillor Peter Arch
Councillor Liz Behrens
Councillor Keith Bird
Councillor Kevin Flynn
Councillor John Graham
Councillor Fred Oliver

# Administration & Committee Structure

**ADMINISTRATION**